

# FINAL Budget for Fiscal Year 2022

9/22/2021

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## City of Callaway FY 2022 Budget Assumptions

**Revenue Assumption** 

Advalorem Property Taxes Rate	2.7500
Utility Billing - Growth Rate	3.00%
Other Revenues - Historial	
FEMA - Based on Outstanding Submissions and Additional Spending	

#### **Expenditure Assumptions**

Salaries and Wages Increase by (qulaified employees)	\$ 2.00
Increased Staffing by one each Leisure Services and Street, & 3 New FD-Based on Grant Funds	5 FTEs
Holiday Bonus for each employee at	\$ 500
FRS - Retirement based on State Increase to	11.00%
Group Health Insurance increase based on new rates 80/20 split average increase	11.30%
Sherrif's Department - Contract increase	5.00%
Other departmental expensese based on history & inflation	

Debt Payment - Enterprise Funds Due 8/1/2022	\$ 690,000
Capital Expenditures - Departmental Request	 

## City of Callaway FY 2022 Department Capital Expenditures

Rank 1 Most Important

Department		Asset Discription	Priorit	ty by Dept		Cost	<u>Justification</u>	Replace Asset	<u>Purchased</u> <u>In</u>	Cost	Mileage	Est Mkt Value
City Hall	519	Signs - City hall and Replacement		1	\$	11.320.00	CH \$4320 & Replacement \$7000					
Full City	519	NEW P-25 Radio System			Ś		City of Callaway Portion					
City Hall	519	IT Upgrad			Ś		General Fund Portion of Upgrade IT					
					*	13,203.00	Series and Fordon of Opgrade it					
Fire	522	Lightng Repairs			\$	56.221.12	FEMA - Funds Received in FY 21					
		Bunker Gear From FY 2021 Delivery in				<b>,-</b>						
Fire	522	Dec 2021			\$	32,772.00	Carry over from FY 21					
				1								
Fire	S22	Extricaiton Equipment - Jaws of Life		•	\$	30,010.00	Need to update equipment					
		Subtotal	\$	119,003.12								
Leisure Services	572	Tables and Trash Bins Parks			\$	16,121.00	Veteran's Park					
Leisure Services	572	2 - Toro Z-Master 60" Deck			\$	25,956.00						
Leisure Services	572	2 - Toro Workman MD Utility			\$	23,016.00						
Leisure Services	572	1- Toro Grand Stand Mower			\$	7,465.00						
Leisure Services	572	Płayground Equipment - 2			\$	174,000.00	New Playgrounds					
		Subtotal	\$	246,558.00								
Public Works	541	Vacuum Trailer			\$	42,109.00						
Public Works	541 541, 533,	3500 Dump Truck Rolled from FY2021		1	\$	69,000.00	Replace 6 yard dump truck	48	1998		73,000	
Public Works	535	Pole Barns - Split			\$	33,182.00	Pole Barn Equipment Public Works	N/A				
		Subtotal	\$	144,291.00								
Maintenance	S49	Fuel Tanks			¢	49,871.00						
Maintenance	549	NewTruck Lift with Installation			Š	10,999.00						
Maintenance	549	Industrial Air Compressor			Š	4,700.00						
Maintenance	549	Pole Barn - Fuel Tanks			Š	•	Cover Tanks					
		Subtotal	\$	77,912.00	•		•					
141-4	-22				18.5							
Water	533	2.5 to 3 yrd dump truck			\$	53,858.00						
Water	533 533	Water Meters			\$		Growth & Replacement (operations)					
Water	533 S41, 533	IT Equipment			\$	4,878.00	IT Security Upgrade					
Water	535	, Pole Barns - Split			\$	33 103 00	Reie Base Caulanas R. L. Park					
***************************************	222	Subtotal	\$	166,918.00	ş	33,182.00	Pole Barn Equipment Public Works	N/A				
			7	100,310.00								

#### City of Callaway

#### FY 2022 Department Capital Expenditures

Rank 1 Most Important

<u>Department</u>		Asset Discription	Priority by Dep	<u>ot</u>	Cost	Justification	Replace Asset	Purchased <u>In</u>	Cost	Mileage	Est Mkt Value
Sewer	535	Diesel Sewer Pump (6" t-Pump) 2		\$	103,326.00	Necessary Replacement					
Sewer	535	Ground Penetrating Radar Utility Locator		\$	14,420.00						
Sewer	535	Mini Escavator		\$	55,303.00						
Sewer	535	Utilty Trailer		\$	8,095.00						
Sewer	535	Utiltiy Pick up Truck		\$	27,063.00						
Sewer	535	Pole Barn - Sewer Pumps		\$	12,342.00						
Sewer	535	IT Equipment		\$	4,878.00	IT Security Upgrade					
Sewer	535	Lift Station - Bertha Bridge		\$		Impact Fees - New Construction					
	541, 533,				•	,					
Sewer	535	Pole Barns - Split		\$	33,182.00	Pole Barn Equipment Public Works	N/A				
		Subtotal	\$ 822,884	1.00	, -	.,.,.,	14/4				
Solid Waste	534	Pole Barn - Transfer Station		\$	16,937.00						
		Subtotal	\$ 16,93	7.00							
		Total		\$	1,721,203.12	<del>-</del> -					
						<b>=</b>					

	20	2	2 E	Buc	lget	Su	ımn	nar	У		
City of Callaway									Final Bu	idget 09/	22/2021
<b>Budget Summary by Fund</b>								( <del>e</del> ):		90000,	
FY 2022 Budget		R	Reven	ues				***			
Departments/Division	General Fund		CRA Fund	Debt Service	CIP Fund	Water Fund	Sewer Fund	Solid Waste	Total FY 2022 Budget	Amended FY2021 Budget	% Incr/(Decr)
Revenue / Funding Sources											
Property Taxes	\$ 1,485,984	4 \$	231,736						\$ 1,717,720	\$ 1,373,736	25.0%
Other Taxes	1,889,065	5			1,793,672				3,682,736	3,051,223	20.7%
Permits, Fees and Licenses	957,348	3							957,348	923,702	3.6%
Grants & Shared Revenue	7,005,876	3			14,915,733				21,921,610	12,250,798	78.9%
Impact Fees & Spec Cap Fees	500,000	0				253,500	252,500	-	1,006,000	742,500	35.5%
Charges for Services	223,511	1				3,201,581	4,336,447	744,629	8,506,168	7,902,165	7.6%
Judgement, Fines & Forfeitures	33,000	0							33,000	22,000	50.0%
Interest Income	2,413	3	-		1,024	992	4,789	221	9,440	26,652	-64.6%
Rents and Royalties	58,755	5							58,755	58,275	0.8%
Sale of Fixed Assets		-				-	-		-	61,925	-100.0%
Contributions & Donations	250	0						-	250	-	#DIV/0!
Miscellaneous Revenues	500	)				18,974	18,974	6,000	44,448	41,448	7.2%
Emergency Debris Removal	1,259,550	)					.,	2,000	1,259,550	4,879,013	-74.2%
Other Sources		-							- 1,200,000	750,000	-100.0%
Transfers In		-		1-	1,501,442	-	-		1,501,442	3,755,000	-60.0%
Indirect Allocation Transfers									.,001,112	-	-00.076 n/a
Fund Balances/Net Position	1,501,442	2	1.4		1,601,271	-	564,275		3,666,988	2,653,746	38.2%
Total Revenue/Funding Sources	14,917,693	3	231,736		19,813,142	3,475,048	5,176,985	750,850	44,365,454	38,492,183	15.3%

	20	22 E	2110	laot	C	l ma n	nor		19	
	20	22 E	duc	igei	. <b>3</b> u		IIdi	У	T	П
	-	-	-	-	-	-	-	-	-	
City of Callaway										
Budget Summary by Fund								Final Bu	dget 09/	22/2021
FY 2022 Budget		Expen	ditu	es						
Departments/Division	General Fund	CRA Fund	Debt Service	CIP Fund	Water Fund	Sewer Fund	Solid Waste	Total FY 2022 Budget	Amended FY2021 Budget	% Incr/(Decr)
Expenditures by Type	100000000000000000000000000000000000000									111011(2001)
City Commission	54,815	12		_		_		54,815	54,815	0.0%
Administration	2.,70.70						-	04,010	04,010	0.070
City Manager	226,250	_			-	-		226,250	213,570	5.9%
Finance	372,799	-	-	-	-			372,799	348,752	6.9%
Legal Services	77,500	-	_	-	-	12		77,500	90,000	-13.9%
Information Technology	84,785	-	14.	_				84,785	81,950	3.5%
General Government	3,849,584	-	L-	-		-	,,,	3,849,584	524,070	634.6%
Human Resources	91,608	= =	-	-		> <del>-</del>		91,608	85,613	7.0%
City Clerk	162,064		-	-	-	-		162,064	154,382	5.0%
Elections	4,300		-		-	·		4,300	-	n/a
Code Enforcement	363,999	-	-		14	-		363,999	311,327	16.9%
Law Enforcement/Public Safety										
Law Enforcement	2,063,668	-	-	-	-	-		2,063,668	1,965,398	5.0%
Fire	1,766,262	-	-	_	_			1,766,262	1,382,004	27.8%
Public Works / Utility									.,002,001	21.070
Planning / Street	1,251,632	-	-	16,275,543	-	-		17,527,175	11,683,691	50.0%
Maintenance Shop	327,239	-	-	-	-	_		327,239	232,793	40.6%
Water Services	-		7-1	_	2,421,362			2,421,362	2,514,635	-3.7%
Solid Waste	-	-		-		-	639,857	639,857	778,903	-17.9%
								,		11.1376

2022 Budget Summary

									1	
Departments/Division	General Fund	CRA Fund	Debt Service	CIP Fund	Water Fund	Sewer Fund	Solid Waste	Total FY 2022 Budget	Amended FY2021 Budget	% Incr/(Decr
Sewer Services	-	_	_	-	-	3,767,835		3,767,835	6,896,491	-45.4%
Leisure Services	1,330,090			3,537,599				4,867,689	3,783,908	28.6%
Community Redevelopment	_	143,950						143,950	103,200	39.5%
Debt Service	-		-	-	694,059	699,559		1,393,618	1,457,081	-4.4%
Emergency Debris Removal	2,033,669				33 ,,533			2,033,669	2,036,592	-0.1%
Other Uses								-	2,030,032	n/a
Transfers Out	719,698		-	_	329,170	329,170	123,404	1,501,442	3,793,008	-60.4%
Increased Restricted Reserves	_	-	-	-	-	-	-	-	-	n/a
Increase in Reserves	-	-	_	-	-		-	-		n/a
Total Expenditures	14,779,961	143,950		19,813,142	3,444,591	4,796,564	763,261	43,741,469	38,492,183	13.6%
		-	-		-		-	-		
Change in Reserves	137,732	87,786		0	30,457	380,421	(12,411)	623,985		
Total Gov't Funds		\$ 225,518	Total Enter	prise Funds		\$ 398,467	Total	\$ 623,985		

	City of Callaw	ay										Final Budget 09/22/2021
	<b>General Fund</b>	- FY 2022 Budget							137,732			
	Number	Description	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	Amended FY 2021 Budget	FY 2021 Actuals Thru Jun-21	FY 2021 Projected	FY 2022 Budget	Incr (Decr) from	% Budget	2022 Notes
	REVENUES/SOL	JRCES										
	Taxes			-					-	-		
Revenues	01-310-311-10	Advalorem Property Taxes	\$ 1,027,827 \$	924,565	\$ 1,108,348	\$ 1,270,536	1,228,507	1,270,536	1,485,984	215,448	40,000	Day Out to Day and American Street Control of the Control
Revenues	01-310-312-41	Local Option Fuel Tax	221,307	224,743	216,747	208.893	165,541	220,722	229,083	20,190	16.96% 9.67%	Bay County Property Appraiser preliminary Certification @2.7500  Estimate from FL DOR Office of Tax Research, 7/13/21
Revenues	01-310-314-10	Public Service Tax - Electricity	1,146,469	894.808	1,019,669	972,916	750,064	1,000,086	1,030,088	57,172	5.88%	3% Growth
Revenues	01-310-314-30	Public Service Tax - Water	226,681	168,796	240,529	236,578	187,809	250,411	257,924	21,346	9.02%	3% Growth
Revenues	01-310-314-40	Public Service Tax - Gas	46,428	37,390	37,084	39,272	34,227	45,636	47,005	7,733	19.69%	3% Growth
Revenues	01-310-314-80	Public Service Tax - Propane	9,000	12,053	9,664	11,372	15,924	21,231	21,868	10,496	92.30%	3% Growth
Revenues	01-310-315-00	Telecommunications Tax	328,751	219.796	265.036	241,267	199,106	265,474	284,846	43,579	18.06%	
Revenues	01-310-316-00	Business & Prof Occ Licenses	19.790	16.403	17.599	18,250	15,183	18,238	18,250	43,579		Estimate from FL DOR Office of Tax Research, 8/24/21
Revenues	Permits, Fees &		10,750	10,403	17,000	10,230	15,165	10,230	10,250	0	0.00%	-
Revenues	01-320-322-00	Bldg Permits-Structural & Eq	21,556	78,084	63,881	60,000	45,435	60,579	65,000	5,000	8.33%	Daniel and Britanian
Revenues	01-320-323-10	Franchise Fees - Electricity	826,133	639,183	716,543	644.833	475,120	633,493	652,498	7,665	1.19%	Based on Historical 3% Growth
Revenues	01-320-323-40	Franchise Fees - Gas	50,315	38,718	37.060	40,398	36,298	48,398	49,850	9,452	23.40%	3% Growth
Revenues	01-320-323-70	Refuse Collection Permits	63,422	56,226	64.024	66.675	45,231	60,307	62,117	(4,558)	-6.84%	
Revenues	01-320-323-90	Stormwater Fees	98,581	66,840	90.926	93,443	71,344	95,126	97,980	4,537	1915 102	3% Growth
Revenues	01-320-329-10	Other Licenses & Permits	3,497	5,736	7,972	5,155	9,025	12,033	12,394	7,239	140.43%	3% Growth
Revenues	01-320-329-20	Comp Plan & LDR Permits	6.215	11,110	13,285	13,198	12,750	17,000	17,510	4,312	32.67%	141 - 1
Revenues	01-320-324-30	Impact Fees - Transportation	383.852	536,030	488.896				-			3% Growth
Revenues	Grants & Shared		303,052	530,030	488,896	350,000	651,425	868,567	500,000	150,000	42.86%	
Revenues	01-330-331-10	Federal Grant - Storms & Floods	0	0	862	0			-	200.050		
Revenues	01-330-334-10	State Grants - Storms & Floods	0			-	-		882,050	882,050		FEMA Mitigation Funds
Revenues	01-330-334-74	Housing Rehab - CDGB		0	759,826	163,989	195,953	226,483	78,000	(85,989)	-52.44%	State Portion of FEMA Claims
Revenues	01-330-334-74	State Grant - Other	53,070	659,238	74,200	0			3,138,728	3,138,728	n/a	Housin \$750,000 & Beaon Point \$1,288,728
Revenues	01-330-334-90		7,175	3,000	907	4,000	5,585	7,447	195,520	191,520	4787.99%	Safety & New Fire Fighter Grant
Revenues	01-330-335-10	State Revenue Sharing Sales Tax FL Revenue Sharing-8C Fuel	594,609 190,735	639,752 191,376	584,751	565,301	404,124	538,832	744,739	179,438	31.74%	Estimate from FL DOR Office of Tax Research - 8/24/21 , 79.6 %
Revenues	01-330-335-11	Mobile Home Licenses Tax	190,735		171,132	165,440	118,270	157,693	190,863	25,423	15.37%	Estimate from FL DOR Office of Tax Research - 8/24/21 , 20.4%
Revenues	01-330-335-14			742	579	700	1,126	1,501	900	200	28.57%	
Revenues		Alcoholic Beverage Licenses	2,732	3,688	2,511	4,000	7,028	7,028	5,500	1,500	37.50%	
Revenues	01-330-335-18	Local Govt 1/2 Cent Sales Tax	1,491,549	1,650,081	1,540,402	1,346,156	1,154,343	1,539,124	1,755,877	409,721	30.44%	Estimate from FL DOR Office of Tax Research, 8/24/21
	01-330-335-21	Firefighters Supplemental Comp	992	1,000	1,200	1,200	631	841	1,200	0	0.00%	
Revenues	01-330-335-49	Mun Vehicle Gas Tax Rebate	8,476	11,933	12,620	12,000	9,299	12,399	12,500	500	4.17%	
Revenues	01-331-620-00	Fed Grant Public Assistance	0	8,764,452	7,309,508	4,879,013	3,534,362	4,305,920	1,259,550	(3,619,463)	-74.18%	Based on Expected Debris Cleanup from FY2020 & Pending Submissions
Revenues	01-331-625-00	Triumph Grant - Bay County	0	130,038	0	0	4	_	-	0	n/a	

	City of Callaw	ay										Final Budget 09/22/2021
	General Fund	- FY 2022 Budget							137,732			
	Number	Description	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	Amended FY 2021 Budget	FY 2021 Actuals Thru Jun-21	FY 2021 Projected	FY 2022 Budget	Incr (Decr) from FY 2021	% Budget	2022 Notes
venues	Ch								-			
venues	Charges for Ser		400	0	50	50			-		0.000	
venues	01-340-341-10	Certify, Copy, Research	166 4,938	1,650	50	50	-	513	50 _	0	0.00%	
venues	01-340-341-20	Returned Check Service Fees			90	15.500	385		500 _	500	n/a	
venues	01-340-341-30	Lien Search Fees	13,910	14,807	19,105	15,500	18,000	24,000	20,000 _	4,500	29.03%	FM annual increase (Paid from Pay Count )
venues	01-340-342-20	Fire Protection Services Collection of Bad Debt	133,130	139,787	146,776	154,115	128,429 68	171,239 91	179,801	25,686	16.67% n/a	5% annual increase (Paid from Bay County)
venues	01-340-343-34	Penalties	1,833	888	1,559	1,800	1,493	1,991	2,000	200	11.11%	
venues	01-340-349-00	Other Charges for Services	44,326	45,205	46,463	17,826	18,263	18,263	18,360	534	3.00%	FDOT Hwy & Light Maint \$18,360 only (Traffic County)
venues	01-340-349-10	Foreclosure Registration	2,350	2,800	2,850	2,500	2,650	3,533	2,800	300	12.00%	Thorriwy & Light Want \$10,300 only (Tranic County)
venues			2,330	2,000	2,000	2,500	2,030		2,000	300	12.00%	
venues	Judgements, Fit 01-350-351-10	Court Fines	4,287	4,247	2,578	3,000	2,603	3,470	4,000	1,000	33.33%	
venues			4,207	4,247			19.396		Land Carlot		2,340,000	
venues	01-350-351-80	Fines & Abatements Other Fines & Forfeitures	14.063	6,798	26,875 151	15,000 4,000	964	25,862	25,000	10,000	66.67%	
venues			14,003	6,798	151	4,000	904	1,285	4,000	0	0.00%	
venues	01-360-361-05	Miscellaneous Revenue Dividends	0	417	256	120	350	467	467	347	289.30%	
venues	01-360-361-10	Interest	47,259	45,153	18,577	156	903	1,205	1,205	1,049	672.21%	
venues	01-360-361-15	Interest - Stormwater	4,614	10,936	5,079	24		32	32	8	34.61%	
venues									_			
	01-360-361-20	Interest - Impact	1,492	14,177	9,441	492		545	545	53	10.70%	
venues	01-360-361-30	Interest - Prop. Share	1,258	1,544	779	372	124	165	165	(207)	-55.73%	
venues	01-360-361-40	Interest - Bond Reserve	0	0	0	0			187	0	n/a	
venues	01-360-362-10	Concession Rent	3,600	0	0	3,600	1,500	2,000	3,600	0	0.00%	
evenues	01-360-362-20	A&CC Rental Fees	30,971	32,487	4,148	32,675	4,165	5,553	32,675	0	0.00%	
venues	01-360-362-30	Sport Field Rental Fees	2,740	1,425	2,773	6,000	1,195	1,593	6,000	0	0.00%	
venues	01-360-362-35	Rec Complex Facility Rent	0	75	75	0	-			0	n/a	
venues	01-360-362-40	Rents - Other	20,252	13,610	18,836	15,000	4,830	11,440	15,000	0	0.00%	
evenues	01-360-364-00	Disposition of Fixed Assets	27,688	435	0	27,925	28,805	28,805		(27,925)	-100.00%	
evenues	01-360-366-00	Donations - Private Sources	0	60,055	100	0	20,500	25,000		0	n/a	
venues	01-360-366-15	Voluntary Park Fees	311	298	12	0	719	959	250	250	n/a	
venues		Insurance Proceeds (from claims)	1,810	40,960	266,985	. 0	1 1 1 1 1	9,277	250	0	n/a	
evenues	01-360-369-30			740	200,985	1,000	1,480		4.400			
	01-360-369-72	Non-Res Rec League Fee	685				5,246	1,480	1,480	480	48.00%	
evenues	01-360-369-90	Miscellaneous Revenues	8,359	14,495	604	500	-	6,995	500		0.00%	
evenues	01-360-369-92	Other Misc - Mowing	0	6,160	0	0				0	n/a	
evenues	Use of Reserve									0		
evenues	01-380-389-10	Use of Fund Balance	0	0	0	24,761	-	•	* .	(24,761)	n/a	
evenues	01-380-389-20	Use of Reserve Restricted	0	0	0	505,000	1	-	1,501,442	996,442	n/a	Round About, Loop Road & Imperial Dr. Impact Fees / Stormwater Fees
evenues	01-380-382-20	Transfer In Sewer	0	0	0	0				0	n/a	
evenues	01-380-385-10	LOC Regions 2019 / CDL Grant	0	8,250,000	2,250,000	750,000			-	(750,000)	n/a	
	TOTAL REVEN	UES/SOURCES	7,200,784	24,694,928	17,679,920	12,996,001	9,622,667	12,005,868	14,917,693	1,921,692	14.79%	

	City of Callaw	<i>r</i> ay										Final Budget 09/22/2021
	General Fund	- FY 2022 Budget							137,732			<b>U</b>
	Number	Description	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	Amended FY 2021 Budget	Thru Jun-21	FY 2021 Projected	FY 2022 Budget	Incr (Decr) from FY 2021	% Budget	2022 Notes
	EXPENDITURES	S/USES							-			
	CITY COMMISS	ION								,		
Commission	01-511-101-10	Executive Salaries	49,188	50,000	50,000	50,000	37,500	50,000	50,000	0	0.00%	Commission Salaries
Commission	01-511-102-10	FICA Taxes	3,036	3,100	3,100	3,100	2,325	3,100	3,100	0		Employer Portion of Payroll Tax
Commission	01-511-102-11	Medicare Taxes	710	725	725	725	544	725	725	0		Employer Portion of Payroll Tax
Commission	01-511-102-20	Retirement Contrib	0	5,199	2,257	0	-			0		FRS Contribution
Commission	01-511-102-30	Group Insurance	0	0	0	0				0	n/a	Employee Health Ins. Contribution
Commission	01-511-102-40	Worker's Compensation	91	97	102	90	71	95	90	0		WC Insuance based on Wages
Commission		Total Personnel	53,024	59,121	56,185	53,915	40,440	53,920	53,915	0	0.00%	
Commission	01-511-304-00	Travel & Per Diem	0	0	0	0	-		-	0	n/a	
Commission	01-511-304-50	General & Liability Insurance	0	0	0	0	1.2			0	n/a	
Commission	01-511-304-65	R & M - IT Equipment	0	0	0	0	-	-		0	n/a	V S S S S S S S S S S S S S S S S S S S
Commission	01-511-304-80	Promotional Activities	178	185	304	300	24	31	300	0	0.00%	
Commission	01-511-305-10	Office Supplies & Small Equip	98	54	77	200	23	31	200	0	0.00%	
Commission	01-511-305-40	Books, Publications, & Dues	0	0	0	200	I		200	0	0.00%	
Commission	01-511-305-50	Education	0	200	(100)	200	-		200	0	0.00%	
		Total Operating Expenditures	276	439	281	900	47	62	900	0	0.00%	
	TOTAL CITY CO	DMMISSION	53,300	59,560	56,466	54,815	40,487	53,982	54,815	0	0.00%	

	City of Callaw	ray										Final Budget 09/22/2021
	General Fund	- FY 2022 Budget							137,732			3
	Number	Description	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	Amended FY 2021 Budget	FY 2021 Actuals Thru Jun-21	FY 2021 Projected	FY 2022 Budget	Incr (Decr) from FY 2021	% Budget	2022 Notes
	LEGAL SERVICE	ES										
.egal		City Attorney Fees	56,848	61,790	41,477	85,000	34,993	46,658	75,000	(10,000)	-11.76%	All Legal Service Including personnel related services.
.egal	01-514-303-12	Other Legal Fees	474	7,674	1,650	5,000			2,500	(2,500)	-50.00%	
	TOTAL LEGAL S	SERVICES	57,322	69,464	43,127	90,000	34,993	46,658	77,500	(12,500)	-13.89%	
	INFORMATION	TECHNOLOGY	I I	1							L	
т	01-516-303-41	Other Contractual Services	156	0	231	250	1		250	0	0.000	
T	01-516-303-25	Contracted IT Network Services	53,865	52,725	55,471	56.700	41,918	55,891	59,535	2,835	0.00% 5.00%	Based on Monthly Contract
т	01-516-305-25	IT Equipment & Software	32.072	16,607	26,774	25.000	3,589	9.785	25,000	2,000	0.00%	Misc equipment as needed, Microsoft & computer upgrades and annual software renewals
	TOTAL INFORM	ATION TECHNOLOGY	86,093	69,332	82,476	81,950	45,507	65,676	84,785	2,835	3.46%	SOLVE LE
	ELECTIONS	1										
lections	01-518-303-41	Other Contractual Services	4,008	0	2,272	0	-	-	4,000 _	4,000	n/a	Election FY 2022
Elections	01-518-304-70	Printing & Binding	0	0	0	0	-			0	n/a	
Elections	01-518-304-90	Other Current Charges	100	0	300	0			300	300	n/a	
	TOTAL ELECTI	ONS	4,108	0	2,572	0	0	0	4,300	4,300	n/a	
	LAW ENFORCE	MENT			, l							
aw Enf	01-521-303-41	Other Contractual Services	1,697,875	1,697,875	1,871,808	1.965.398	1,474,049	1,965,398	2.002.000	00 270	5 000/	For the second s
aw Enf	01-521-304-30	Utilities Utilities	0	0	1,071,008	1,965,398	1,474,049	1,300,398	2,063,668	98,270	5.00% n/a	5% increase over last years contract.
									2667	•		100
	TOTAL LAW E	NFORCEMENT	1,697,875	1,697,875	1,871,808	1,965,398	1,474,049	1,965,398	2,063,668	98,270	5.00%	

	City of Callaw	ray										Final Budget 09/22/2021
	General Fund	- FY 2022 Budget							137,732			
			FY 2018	FY 2019	FY 2020	Amended FY 2021	FY 2021 Actuals Thru	FY 2021	FY 2022	Incr (Decr) from	% Budget	
	Number	Description	Actual	Actual	Actual	Budget	Jun-21	Projected	Budget	FY 2021	Incr (Decr)	2022 Notes
			Ь	, l	1					1		
N:4 - 88	CITY MANAGER				0.000.1	30 Tel. 1	A 44 A 10			1		
ity Mgr	01-512-101-20	Regular Salaries	145,965	141,562	131,075	136,500	104,758	136,500	140,670	4,170		
City Mgr	01-512-101-30	Auto Allowance	800	4,800	4,800	4,800	3,600	4,800	4,800 _	0	0.00%	Per Contract CM
ity Mgr	01-512-101-35	Cell Phone Allowance	850	700	600	600	450	600	600	0	0.00%	City Mgr
ity Mgr	01-512-101-50	Special Pay	0	0	1,000	0	-		· -	0	n/a	
ity Mgr	01-512-101-60	Sale of Annual Leave	0	0	0	0	-	-	* <u>.</u>	0	n/a	Not Budgeted covered by transfer.
ity Mgr	01-512-101-65	Annual Leave Payout	0	0	0	0		-		0	n/a	Not Budgeted covered by transfer.
ity Mgr	01-512-102-10	FICA Taxes	8,892	8,667	8,132	8,745	6,429	8,573	9,019	274	3.13%	Employer Portion of Payroll Tax
ity Mgr	01-512-102-11	Medicare Taxes	2,062	2,044	1,902	2,045	1,504	2,005	2,109	64	3.13%	Employer Portion of Payroll Tax
ity Mgr	01-512-102-20	Retirement Contrib	27,247	32,724	33,597	37,251	28,588	38,118	41,498	4,247	11.40%	FRS Contribution
City Mgr	01-512-102-30	Group Insurance	26,995	21,861	18,277	19,433	14,584	19,446	19,051	(382)	-1.97%	Employee Health Ins. Contribution
ity Mgr	01-512-102-31	Health Ins Supplement	0	0	0	0	-	-		0	n/a	Only if proof of Coverage \$100 per month
ity Mgr	01-512-102-40	Worker's Compensation	300	273	267	246	199	265	253	7	2.85%	WC Insuance based on Wages
City Mgr City Mgr		Total Personnel	213,111	212,632	199,650	209,620	160,112	210,306	218,000	8,380	4.00%	
ity Mgr	01-512-303-41	Other Contractual Services	0	0	222	1,000	697	929	1,000	0	0.00%	
City Mgr	01-512-304-00	Travel & Per Diem	879	1,360	30	1,400	2,314	3,085	3,500	2,100	150.00%	Travel Commitees
ity Mgr	01-512-304-50	General & Liability Insurance	0	0	0	0		0,000	-	0	n/a	Travel Committees
City Mgr	01-512-304-65	R & M - IT Equipment	0	0	0	0				0	n/a	
City Mgr	01-512-304-90	Other Current Charges	26	14	19	350	26	35	750	400	114.29%	<del> </del>
City Mgr	01-512-305-10	Office Supplies & Small Equip	163	205	315	0	-	-	1,000	1,000	n/a	
City Mgr	01-512-305-22	Uniforms	0	0	0	0	1-		,,500	0	n/a	
City Mgr	01-512-305-40	Books, Publications, & Dues	800	1,040	1,040	1,200	1,088	1,451	1,500	300	25.00%	
City Mgr	01-512-305-50	Education	390	560	0	0	,,000	1,401	500	500	n/a	
City Mgr	01-512-305-51	Education - School Reimbusement	0	0	0	0			500	0	n/a	
,		Total Operating Expenditures	2,258	3,180	1,626	3,950	4,125	5,500	8,250	4,300	108.86%	
	TOTAL CITY M	ANAGER	215,369	215.812	201,276	213,570	164,238	215,807	226,250	12,680	5.94%	

	City of Callaw	av										Final Budget 09/22/2021
		- FY 2022 Budget							137,732			
	Number	Description	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	Amended FY 2021 Budget	FY 2021 Actuals Thru Jun-21	FY 2021 Projected	FY 2022 Budget	Incr (Decr) from FY 2021	% Budget	2022 Notes
	FINANCE		1									16-12
nance	01-513-101-20	Regular Salaries	146,530	159,326	160,024	166,647	127,887	170,516	179,130	12,483	7.49%	Salaries and Wages - 3 FTEs
nance	01-513-101-35	Cell Phone Allowance	300	100	0	0			ALTO A	0	n/a	
nance	01-513-101-40	Overtime	38	267	0	500	-		500	0	0.00%	
nance	01-513-101-50	Special Pay	0	0	3,000	0				0	n/a	
nance	01-513-101-60	Sale of Annual Leave	0	0	0	0		1		0	n/a	Not Budgeted covered by transfer.
nance	01-513-101-65	Annual Leave Payout	0	0	0	0				0	n/a	Not Budgeted covered by transfer.
nance	01-513-102-10	FICA Taxes	8,686	9,466	9,537	10,313	7,582	10,109	11,106	793	7.69%	
nance	01-513-102-11	Medicare Taxes	2,031	2,214	2,231	2,413	1,773	2,364	2,597	184	7.63%	Employer Portion of Payroll Tax
nance	01-513-102-20	Retirement Contrib	22,427	26,457	28,046	31,643	24,284	32,379	36,502	4,859	15.36%	FRS Contribution
nance	01-513-102-30	Group Insurance	39,762	37,930	32,610	35,706	21,726	28,969	23,417	(12,289)	-34.42%	
nance	01-513-102-31	Health Insurance Suppliment	0	0	0	0				0	n/a	
nance	01-513-102-40	Worker's Compensation	302	307	326	300	243	324	322	22	7.33%	
nance	01-513-102-50	Unemployment Compensation	0	0	0	0			-1	0	n/a	
nance		Total Personnel	220,077	236,067	235,774	247,522	183,495	244,660	253,574	6,052	2.44%	
nance	01-513-303-20	Accounting Auditing	40,500	33,900	38,900	55,900	55,900	55,900	66,700	10,800	19.32%	Audit fees \$36200; OPEB Report \$5000 and Single Audit \$4250 *6
nance	01-513-303-41	Other Contractual Service	20,425	35,385	24,817	29,000	27,590	29,000	34,575	5,575	19.22%	Springbook Maint \$28000 Printer Leasing & supplies \$2000. Work Orde \$3575
inance	01-513-304-00	Travel & Per Diem	2,025	0	0	0		_	-	0	n/a	
nance	01-513-304-20	Transportation / Postage	7	0	0	0	-		-	0	n/a	
nance	01-513-304-50	General & Liability Insurance	0	0	0	0				0	n/a	
nance	01-513-304-61	R & M - Machinery & Equipment	0	0	0	0		1		0	n/a	
nance	01-513-304-65	R & M - IT Equipment	0	0	0	0	4		_	0	n/a	
inance	01-513-304-70	Finance - Printing & Binding	0	0	0	0	-	1.5	2	0	n/a	
inance	01-513-304-90	Other Current Charges	10,292	11,623	10,974	12,490	9,580	12,774	14,000	1,510	12.09%	Banking Fees, CAFR
inance	01-513-305-10	Office Supplies & Small Equip	2,030	1,506	2,010	3,600	1,594	3,625	3,700	100	2.78%	Checks, deposit slips, W-2s, 1099s,
inance	01-513-305-22	Uniforms	0	0	0	0	-			0	n/a	
inance	01-513-305-40	Books, Publications, & Dues	310	290	240	240	190	240	250	10	4.17%	GFOA dues \$190, FLGFOA dues \$75, GAAFR Training publications,
inance	01-513-305-50	Education	435	0	0	0				0	n/a	
		Total Operating Expenditures	76,023	82,705	76,942	101,230	94,854	101,539	119,225	17,995	17.78%	
	TOTAL FINAN		296,100	318,772	312,715	348,752	278,349	346,199	372,799	24,047	6.90%	

	City of Callav	vay										Final Budget 09/22/2021
	General Fund	d - FY 2022 Budget							137,732			3
	Number	Description	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	Amended FY 2021 Budget	FY 2021 Actuals Thru Jun-21	FY 2021 Projected	FY 2022 Budget	Incr (Decr) from	% Budget	2022 Notes
									3			2022 110100
ty Clerk	01-517-101-20	Regular Salaries	89,698	93,789	94,505	101,344	77,230	102,973	105,373	4,029	3.98%	City Clerk and Admin Support Clerk - 2 FTEs
ity Clerk	01-517-101-35	Cell Phone Allowance	300	300	300	300	225	300	300	0	0.00%	For City Clerk
ity Clerk	01-517-101-40	Overtime	10	0	59	100	45	60	500	400		Minimal for Admin Assitant Meetings
ity Clerk	01-517-101-50	Special Pay	0	0	2,000	0	-	-		0	n/a	The state of Assistance of the state of the
ity Clerk	01-517-101-60	Sale of Annual Leave	0	0	0	0			1	0		Not Budgeted covered by transfer.
ity Clerk	01-517-101-65	Annual Leave Payout	0	0	0	0		-		0	n/a	Not Budgeted covered by transfer.
ity Clerk	01-517-102-10	FICA Taxes	5,288	5,391	5,537	6,272	4,456	5,941	6,533	261	4.16%	Employer Portion of Payroll Tax
ity Clerk	01-517-102-11	Medicare Taxes	1,237	1,261	1,295	1,467	1,042	1,389	1,528	61	4.16%	Employer Portion of Payroll Tax
ity Clerk	01-517-102-20	Retirement Contrib	7,142	7,764	8,270	10,134	7,728	10,303	11,591	1,457	14.38%	FRS Contribution
ity Clerk	01-517-102-30	Group Insurance	23,873	27,716	25,040	26,440	19,942	26,589	26,829	389	1.47%	Employee Health Ins. Contribution
ity Clerk	01-517-102-31	Health Insurance Suppliment	0	0	0	, 0		-	(1,200)	(1,200)	n/a	Only if proof of Coverage \$100 per month
ity Clerk ity Clerk	01-517-102-40	Worker's Compensation	185	180	192	182	147	196	190	8		WC Insuance based on Wages
ity Clerk	01-517-102-50	Unemployment Compensation	0	0	0	0	-	-	•	0	n/a	
ity Clerk		Total Personnel	127,735	136,402	137,198	146,239	110,814	147,753	151,644	5,405	3.70%	
ity Clerk				-					_			
ty Clerk	01-517-304-00	Travel & Per Diem	1,136	258	0	0			4.000	4.000		
ity Clerk	01-517-304-20	Transportation / Postage	1,100	0	14	8	6	9	1,000 _	1,000	n/a	
ity Clerk	01-517-304-90	Other Current Charges	10,691	7,090	4,934	6,500	1,298	6,731	7,000	12	150.00%	Leastin 20700 Asilia O. A. F. Area Britan
ity Clerk	01-517-305-10	Office Supplies & Small Equip	185	61	324	500	282	376	500	500		Laserfiche \$3700, Andin Support Fee \$400, Printer Lease
ity Clerk	01-517-305-22	Uniforms	0	0	0	0	262	3/6	100	100	0.00%	
ity Clerk	01-517-305-40	Books, Publications, & Dues	516	445	430	710	190	253	800	100	n/a	Cit. Oladi and Anni da Maria
ity Clerk	01-517-305-50	Education	850	(350)	150	425	430	573	1,000	90 575	12.68% 135.29%	City Clerk and Assitant Memberships Clerk Training
							100	-	1,000	575	133.2376	Olen Huming
		Total Operating Expenditures	13,379	7,503	5,852	8,143	2,207	7,942	10,420	2,277	27.96%	
	TOTAL CITY C	LERK	141,114	143,905	143,050	154,382	113,021	155,695	162,064	7,682	4.98%	

	City of Callaw											Final Budget 09/22/2021
	General Fund	- FY 2022 Budget			V.				137,732			
						Amended FY F	Y 2021 Actuals	THE REAL PROPERTY.				
	_		FY 2018	FY 2019	FY 2020	2021	Thru	FY 2021	FY 2022	Incr (Decr) from	% Budget	
	Number	Description	Actual	Actual	Actual	Budget	Jun-21	Projected	Budget	FY 2021	Incr (Decr)	2022 Notes
	GENERAL GOV	T / ADMINISTRATION										
Gen Govt	01-519-101-20	Regular Salaries	27,772	14,063	18,829	19,656	15,160	20,214	21,736	2,080	10.58%	Building Maintenance Tech5 FTE
Gen Govt	01-519-101-35	Cell Phone Allowance	300	100	150	150	113	150	150	0	0.00%	Build. Maint Tech
Gen Govt	01-519-101-40	Overtime	1,271	3,262	2,545	3,000	1,273	1,698	3,000	0	0.00%	Build. Maint Tech
Gen Govt	01-519-101-50	Special Pay	25,100	15,688	29,875	39,500	31,250	31,250	43,000	3,500	8.86%	Employee Bonus of \$500 each for All City Employees
Gen Govt	01-519-101-51	Disaster Bonus	0	27,800	0	0				0	n/a	
Gen Govt	01-519-101-60	Sale of Annual Leave	600	0	0	0	- 2	17.	4	0	n/a	Not Budgeted
Gen Govt	01-519-102-10	FICA Taxes	3,340	3,651	3,073	3,640	2,883	3,844	4,014	374	10.26%	Employer Portion of Payroll Tax
Gen Govt	01-519-102-11	Medicare Taxes	781	854	719	852	674	899	939	87	10.21%	Employer Portion of Payroll Tax
Gen Govt	01-519-102-20	Retirement Contrib	2,449	1,359	1,880	6,016	1,643	2,191	7,121	1,105	18.37%	FRS Contribution
Gen Govt	01-519-102-30	Group Insurance	18,027	5,841	8,608	9,716	7,287	9,716	9,525	(191)	-1.96%	Employee Health Ins. Contribution
Gen Govt	01-519-102-40	Worker's Compensation	1,223	1,796	858	1,439	610	813	1,559	120.	8.34%	WC Insuance based on Wages
Gen Govt		Total Personnel	80,863	74,414	66,537	83,969	60,894	70,775	91,044	7,075	8.43%	
Gen Govt	01-519-303-41 01-519-303-46	Other Contractual Services Uncollectible AR Allowance	42,412 698	20,214 2,108	37,839 1,062	51,625 0	43,701	58,268	60,000 _	8,375 0	16.22% n/a	Cleaning \$6240, Server Hosting and Support \$10700, Sentricon \$300, Web Hosting \$800, Sonitrol \$2850, Digital Recording \$7100, Nexsite \$14000 Soci Media \$2900, Code \$3500 etc.
Gen Govt	01-519-304-10	Communications/Telephone	39,790	33,916	31,723	33,000	22,860	30,479	33,000	0	0.00%	Dhanna Islamat for the Oit
Gen Govt	01-519-304-20	Transportation/Postage	1,297	1,840	1,498	2,700	2,000	2,667	3,216	516		Phones, Internet, fax lines for City
Gen Govt	01-519-304-30	Utilities	16,030	4,588	7,558	8,400					19.11%	Postage Refill plus rate increase
Gen Govt	01-519-304-40	Rentals & Leases	6,250	6,934	6,221	6,850	7,815	10,420	10,000	1,600	19.05%	Electricity, Water Current Average \$775 per month
Gen Govt	01-519-304-50	General & Liability Insurance	118,254	131,939	197,765		4,427 174,918	5,903	6,850	0	0.00%	Copier, Printers & Postage meter
Gen Govt	01-519-304-60	R & M Buildings & Grds	1,382	131,939	305	224,071 500	174,918	233,224	279,571 500	55,500 0	24.77%	Property, Vehicle & Equipment Gov't Oper. (Work Comp in Departments)
Gen Govt	01-519-304-61	R & M - Machinery & Equipment	19	94	0	0	-		500 _	0	0.00%	
Gen Govt	01-519-304-62	R & M - Vehicles	19	0	26	0	9	12	25	25	n/a n/a	
Gen Govt	01-519-304-70	Printing & Binding	6,241	6,218	11,037	12,000	10,330	13,774	25 _ 14,000	2,000		Name 1-44
Gen Govt	01-519-304-80	Promotional Activities	2,324	745	2,050	3,000	30	13,774	3,000	2,000	16.67%	Newsletters 4 pages
Gen Gove	01-019-004-00	Promotional Activities	2,524	745	2,030	3,000	30	40	3,000	U	0.00%	Assorted marketing
Gen Govt	01-519-304-90	Other Current Charges	14,562	42,743	46,265	60,000	39,699	52,932	60,000	0	0.00%	Trolly \$15,500, Trash \$300, Wage Works \$700, Advertising \$6000, ACA Reporting \$500, Bay Transport \$16,960 Shredding \$700 Bal Misc Boards
Gen Govt	01-519-305-10	Office Supplies & Small Equip	3,681	3,390	3,707	16,861	12,869	17,159	10,000	(6,861)	-40.69%	Supplies, paper products, cleaning, etc COVID
Gen Govt	01-519-305-21	Fuel & Lubricants	1,280	1,121	1,972	1,500	1,750	1,750	1,750	250	16.67%	For City Hall Crown Vic & Maint Truck
Gen Govt	01-519-305-20	Operating Supplies	3,700	1,176	1,093	3,500	811	3,081	3,500	0	0.00%	Breakroom supplies, 1st aid and postage meter supplies
Gen Govt	01-519-305-22	Uniforms	791	0	0	0	-			0	n/a	
Gen Govt	01-519-305-40	Books, Publications, & Dues	5,389	5,829	6,210	6,300	5,707	7,609	7,700	1,400	22.22%	WFRPC, TPO, Sunshine, FLC, BC Chamber, BCLC, NWFLC, News Paper
Gen Govt	01-519-305-50	Education	0	0	0	0				0	n/a	
		Total Operating Expenditures	264,100	262,907	356,330	430,307	326,927	437,320	493,112	62,805	14.60%	
Gen Govt	01-519-606-70	Vehicles	32,442	0	0 .	0				0	n/a	
Gen Govt	01-519-606-10	LAND	0	2,000	1,075	0		25,000		0	n/a	-
Gen Govt	01-519-606-30	Cont Other than Buildings	0	2,000	7,755	4,230		25,000	24,485	20,255	478.84%	City Hall Sign, Replacement Sign & IT Equipment Routers
Gen Govt	01-519-606-40	Machine & Equipment	0	0	0	0			102,215	102,215	4/0.04% n/a	
Gen Govt	01-519-606-41	Office Machine & Equip	0	0	52,119	5,564	5,563	5,563	102,210	(5,564)	-100.00%	1 20 100103
Gen Govt	01-519-554-00	CDGB Grant Expense	57,500	534,248	193,546	0,004		0,000	3,138,728	3,138,728		CDBG Housing \$750,000 & Beacon Point \$2,388,728
		Total Capital Outlay	89,942	536,248	254,494	9,794	5,563	30,563	3,265,428	3,255,634	10584.30%	2555 11535mg ψ1 50,500 ti Deacon τ Ollik ψ2,500,120
	TOTAL GENER	RAL GOV'T / ADMINISTRATION	434,905	873,568	677,362	524,070	393,384	538,657	3,849,584	3,325,514	634.56%	-14

	City of Callav	vay										Final Budget 09/22/2021
	General Fund	I - FY 2022 Budget							427 722			- man = and got con==12021
			+ +						137,732			
			FY 2018	FY 2019	FY 2020	Amended FY 2021	FY 2021 Actuals Thru	FY 2021	FY 2022	Incr (Decr) from	% Budget	
	Number	Description	Actual	Actual	Actual	Budget	Jun-21	Projected	Budget	FY 2021	Incr (Decr)	2022 Notes
	HUMAN RESOL	IDCES	1, 1.									
HR	01-520-101-20	Regular Salaries	47,400	F2.042.1	F0 074 I	57 700 l	00 400		22/20			
HR	01-520-101-35	Cell Phone Allowance		52,042	52,271	57,720	39,175	52,233	62,160	4,440		Human Resources - 1 FTE
HR	01-520-101-50	Special Pay	300	300	300	300	200	267	300	0	0.00%	HR
HR	01-520-101-65	Annual Leave Pavout	0	0	1,000	0	-	•	f 2	0	n/a	
HR	01-520-101-65		0	0	0	5,691	5,690	5,690	- , - , - , -	(5,691)	-100.00%	
HR	01-520-102-10	FICA Taxes	2,766	3,056	3,258	3,925	2,762	3,683	3,854	(71)	-1.81%	Employer Portion of Payroll Tax
HR	01-520-102-11	Medicare Taxes	647	715	762	919	646	861	902	(17)	-1.85%	Employer Portion of Payroll Tax
HR		Retirement Contrib	3,763	4,307	4,574	6,341	4,487	5,982	6,838	497	7.84%	FRS Contribution
HR	01-520-102-30	Group Insurance	43	46	46	54	32	43	4,784	4,730	8759.56%	Employee Health Ins. Contribution
	01-520-102-31	Health Insurance Suppliment	1,200	1,200	1,200	1,200	800	1,067	1,200	0	0.00%	Only if proof of Coverage \$100 per month
HR	01-520-102-40	Worker's Compensation	100	100	107	104	85	114	111	7	6.73%	WC Insuance based on Wages
HR		Total Personnel	56,218	61,766	63,519	76,254	53,878	69,940	80,149	3,895	5,11%	
HR HR												
	01-520-303-41	Other Contractual Services	703	280	307	800	173	231	800	0	0.00%	Printer/Copier Lease & supplies
HR	01-520-304-00	Travel & Per Diem	999	819	0	100	-	-	1,000	900	900.00%	
HR	01-520-304-80	Promotional Activities	50	0	168	600	103	137	600	0	0.00%	Health Fair, Sympathy Arrangements
HR	01-520-304-90	Other Current Charges	6,117	4,104	2,570	5,759	1,979	2,639	5,759	0	0.00%	Background Checks - FDLE and Drivers Lic, Drug Screens for all new hires 8
HR	01-520-305-10	Office Supplies & Small Equip	361	333	226	550	186	248	550	0	0.00%	Misc office supplies, award frames, certificates
HR	01-520-305-20	Operating Supplies	93	35	157	200			200	0	0.00%	First Aid Kits. Labor Posters
HR	01-520-305-22	Uniforms	0	151	214	300	228	228	300	0	0.00%	
HR	01-520-305-40	Books, Publications, & Dues	409	0	303	750	333	444	750	0	0.00%	Employee Shirts with City logo
HR	01-520-305-50	Education	1,620	1,100	0	300	333			0	10000	SHRM Dues, Labor Law Posters
HR			1,520	1,100	U	300	•	<u> </u>	1,500 _	1,200	400.00%	SHRM Testing
		Total Operating Expenditures	10,352	6,822	3,945	9,359	3,001	3,926	11,459	2,100	22.44%	
	TOTAL HUMAN	RESOURCES	66,570	68,588	67,463	85,613	56,879	73,866	91,608	5,995	7.00%	

	City of Callaw	ray								1		Final Budget 09/22/2021
	General Fund	- FY 2022 Budget							137,732			
						Amended FY	FY 2021 Actuals					
			FY 2018	FY 2019	FY 2020	2021	Thru	FY 2021	FY 2022	Incr (Decr) from	% Budget	
	Number	Description	Actual	Actual	Actual	Budget	Jun-21	Projected	Budget	FY 2021	Incr (Decr)	2022 Notes
	CODE ENFORC	EMENT				1				1	ſ	
Code Enf	01-515-101-20	Regular Salaries	77,276	80,403	95,935	106,954	73,851	98,468	124,363	17,409	16.28%	Code Enforcement - 3 FTEs
Code Enf	01-515-101-35	Cell Phone Allowance	625	550	600	600	350	467	600	0	0.00%	2 - Code Enforcement
Code Enf	01-515-101-40	Overtime	123	3,188	280	1,200		-	500	(700)	-58.33%	For staff
Code Enf	01-515-101-50	Special Pay	0	0	3,000	0			-	0	n/a	
Code Enf	01-515-101-65	Annual Leave payout	0	0	0	839	838	838		(839)	-100.00%	
Code Enf	01-515-102-10	FICA Taxes	4,671	4,982	5,734	6,645	4,516	6,022	7,710	1,065	16.03%	Employer Portion of Payroll Tax
Code Enf	01-515-102-11	Medicare Taxes	1,110	1,148	1,341	1,555	1,056	1,408	1,804	249	16.01%	
Code Enf	01-515-102-20	Retirement Contrib	6,314	6,692	8,434	10,917	7,469	9,959	13,681	2,764	25.32%	
Code Enf	01-515-102-30	Group Insurance	12,017	22,165	26,350	25,130	14,054	18,739	39,260	14,130	56.23%	
Code Enf	01-515-102-31	Health Ins Supplement	0	0	0	0		•		0	n/a	
Code Enf	01-515-102-40	Worker's Compensation	1,630	1,375	1,502	1,987	1,052	1,403	2,263	276	13.89%	WC Insuance based on Wages
Code Enf	01-515-102-50	Unemployment	0	0	0	1,650	1,650	2,200		(1,650)	-100.00%	
Code Enf		Total Personnel	103,766	120,504	143,176	157,477	104,837	139,503	190,181	32,704	20.77%	
										0.555	40.000	Copier/ Printer \$2500, Janitorial \$3120, MAGISTRATE \$4800, Work Order \$3575 Owner Encumbrance @ \$125 per house for 63 = \$7875, Clean & Leins
Code Enf	01-515-303-41	Other Contractual Services	5,108	4,751	14,665	40,295	13,279	17,705	46,870	6,575	16.32%	
Code Enf	01-515-303-42	Animal Control	100,454	97,407	82,255	95,000	76,018	101,358	105,000	10,000	10.53%	
Code Enf	01-515-304-00	Travel & Per Diem	1,366	0	0	0	-		1,500	1,500	n/a	
Code Enf	01-515-304-20	Transportation/Postage	270	1,773	1,200	4,250	1,756	2,341	5,628	1,378	32.42%	
Code Enf	01-515-304-50	General & Liability Insurance	0	0	0	. 0	-			0	n/a	
Code Enf	01-515-304-60	R & M Buildings & Grds	135	6	1,848	500	316	422	500	0	0.00%	
Code Enf	01-515-304-61	R & M - Machinery & Equipment	378	378	275	400	-		400	0	0.00%	Quarterly - Maintenance Agreement 800Mhz Radios
Code Enf	01-515-304-62	R & M Vehicles	151	105	666	500	261	348	500	0		Vehicle maintenance supplies
Code Enf	01-515-304-65	R & M - IT Equipment	0	0	0	0	14		-	0	n/a	
Code Enf	01-515-304-70	Printing & Binding	21	48	48	0	-			0	n/a	
Code Enf	01-515-304-90	Other Current Charges	2,633	3,720	2,034	4,500	1,505	2,007	5,000	500	11.11%	
Code Enf	01-515-305-10	Office Supplies & Small Equip	945	536	995	1,000	940	1,253	2,000	1,000	100.00%	
Code Enf	01-515-305-20	Operating Supplies	233	70	405	700	321	428	1,500	800	114.29%	
Code Enf	01-515-305-21	Fuel & Lubricants	1,305	2,805	1,504	3,000	1,416	1,888	3,000	0	0.00%	
Code Enf	01-515-305-22	Uniforms	200	428	549	600	544	726	600	0		
Code Enf	01-515-305-40	Books, Publications, & Dues	150	275	240	320	137	182	320	0		
Code Enf	01-515-305-50	Education	395	468	0	0	-	•	1,000	1,000	n/a	
Code Enf		Total Operating Expenditures	113,746	112,770	106,685	151,065	96,493	128,657	173,818		15.06%	
Code Enf	01-515-606-41	Office Mach & Equip	0	0	0	2,785	2,784	2,784	+	(2,784)	-100.00%	
Code Enf	01-515-606-70	Vehicles	0	0	0	0	-			0	n/a	
		Total Capital Outlay	0	0	0	2,785	2,784	2,784	0	(2,784)	-100.00%	
	TOTAL DI ANI	NING & CODE ENFORCEMENT	217,512	233,274	249,861	311,327	204,114	270,944	363,999	52,673	16.92%	
	TOTAL PLANI	NING & CODE ENFORCEMENT	211,312	233,214	243,001	311,327	204,114	210,344	000,000	52,015	10.0270	

	City of Callav											Final Budget 09/22/2021
	General Fund	I - FY 2022 Budget							137,732			
			FY 2018	FY 2019	FY 2020	Amended FY 2021	FY 2021 Actuals Thru	FY 2021	FY 2022	Incr (Decr) from	% Budget	
	Number	Description	Actual	Actual	Actual	Budget	Jun-21	Projected	Budget	FY 2021	Incr (Decr)	2022 Notes
	FIRE DEPARTM	IENT						-			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
re Dept	01-522-101-20	Regular Salaries	549,877	630,835	621,127	710,393	509,594	679,459	856,946	146,553	20.63%	16 FTEs plus 3 New FTEs - Grant Funded
re Dept	01-522-101-35	Cell Phone Allowance	300	300	300	300	225	300	300	0	0.00%	Fire Chief
e Dept	01-522-101-40	Overtime	67,366	92,321	67,124	73,000	63,375	84,500	108,610	35,610	48.78%	Based on Shift Coverage and Mandatory Training
e Dept	01-522-101-50	Special pay	0	0	13.000	0	00,070	04,000	100,010	0	40.76% n/a	, ,
e Dept	01-522-101-55	Firefighter Suppl Compensation	842	1,000	1,200	1,200	900	1,200	1,200	0	0.00%	Grant Funded for 2
e Dept	01-522-101-60	Sale of Annual Leave	0	0	0	714	714	714	1,200	(714)	-100.00%	Grant Funded for 2
e Dept	01-522-101-65	Annual Leave Payout	4,318	2,914	59	1,881	1,880	1,880	7	(1,881)	-100.00%	
e Dept	01-522-102-10	FICA Taxes	37.258	42,967	41,445	42,563	34,152	45,537	56,770	14,207	33.38%	Employer Portion of Payroll Tax
e Dept	01-522-102-11	Medicare Taxes	8,713	10.049	9,693	9,952	7,987	10,650	13,281	3,329	33.45%	Employer Portion of Payroll Tax
e Dept	01-522-102-20	Retirement Contrib	139,751	174,053	172,755	175,405	140,945	187,927	238,069	62,664	35.73%	FRS Contribution
e Dept	01-522-102-30	Group Insurance	107,114	171,591	152,216	164,533	119,935	159,913	195,755	31,222	18.98%	Employee Health Ins. Contribution & Cancer Coverage
e Dept	01-522-102-31	Health Ins Supplement	4,300	900	1,200	2,400	800	1,067	2,400	0	0.00%	
e Dept	01-522-102-40	Worker's Compensation	30,102	33,389	33,056	30,827	25,768	34,357	36,804	5,977	19.39%	Only if proof of Coverage \$100 per month  WC Insuance based on Wages
e Dept	01-522-102-50	Unemployment Compensation	0	0	0	919	918	1,225	30,004			
e Dept		Total Personnel	949,941	1,160,319	1,113,175	1,214,087	907,194		4 540 405	(1,225)	-100.00%	Not Budgeted covered by transfer.
								1,208,728	1,510,135	295,742	24.38%	
e Dept	01-522-303-41	Other Contractual Services	0	0	317	12,052	339	452	4,221	(7,831)	-64.98%	Radio P25 Maintenance
e Dept	01-522-304-00	Travel & Per Diem	1,757	0	0	550	550	733	2,000	1,450	263.64%	Lodging for Conferences for department members
e Dept	01-522-304-10	Communications/Telephone	10,835	10,704	7,518	10,800	5,491	7,322	8,200	(2,600)	-24.07%	Internet / Citywide bundle telephone & Fax
e Dept	01-522-304-20	Transportation/Postage	333	329	328	300	384	512	500	200	66.67%	Shipping and Postage
re Dept	01-522-304-30	Utilities	22,304	20,630	21,701	22,725	15,490	20,653	22,725	0	0.00%	Garbage, electric, natural gas, and water
re Dept	01-522-304-40	Rentals & Leases	0	0	0		-			0	n/a	
re Dept	01-522-304-50	General & Liability Insurance	0	0	0	0	1,2		4€	0	n/a	
e Dept	01-522-304-60	R & M Buildings & Grds	7,367	6,248	9,428	9,000	2,516	3,354	9,000	0	0.00%	Includes Fire and BCSO side of building, HVAC Maintenance, Lightbulbs and out), Painting as needed, Extinguisher inspection, Brock Pest Contro (termite bond)
								3,550	,,,,,		5.6678	Generac operational inspection & fluid change Ladder and fire engine pump testing Cascade SCBA breathing air sampling and testing Maintenance of all household appliances (washer, dryer, ice machine, et
re Dept	01-522-304-61	R & M - Machinery & Equipment	5,591	17,915	10,493	12,000	4,450	5,933	12,000	0	0.00%	SCBA Annual Maintenance (posi-check)
									Colored .			1 command vehicle, 1 utility vehicle, 2 fire engines, Tire replacement. Oil
			1							1		Changes, Lights and Mechanical Repairs
re Dept	01-522-304-62	R & M Vehicles	14,131	24,016	9,511	12,000	5,805	7,740	12,000	0	0.00%	
e Dept	01-522-304-65	R & M - IT Equipment	0	0	0		-					
re Dept	01-522-304-80	Promotional Activities	700	805	0	725			1,000	275	37.93%	ine nozzies
re Dept	01-522-304-90 01-522-305-10	Other Current Charges	18,748	17,674	26,987	17,000	10,130	13,506	20,000	3,000	17.65%	2.5" fire hose and shipping 1.75" fire hose and shipping Bunker Replacements as needed or new hires FirePrograms \$2569 (program is used to document and report informatio from all calls to a national level database as required) Active911 online dispatch service \$300.00 Special Physicals and Cancer screening for 19 members if approved, \$45 member CAD System annual cost for 3 computers Target Solutions Apparatus Inventory Software / Daily Check \$994
re Dept		Office Supplies & Small Equip	669	230	499	1,811	1,374	1,833	1,000	(811)	-44.78%	Supplies for 1 printers, Paper, Notepads, Pens
re Dept	01-522-305-25	IT Software & Equip		-		0	-	-	-	0	n/a	

	City of Callaw	ray										Final Budget 09/22/2021
	General Fund	- FY 2022 Budget							137,732			
	Number	Description	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	Amended FY 2021 Budget	FY 2021 Actuals Thru Jun-21	FY 2021 Projected	FY 2022 . Budget	Incr (Decr) from FY 2021	% Budget	2022 Notes
									40.000			Cleaning supplies
Fire Dept	01-522-305-20	Operating Supplies	6,718	5,938	6,555	7,000	3,748	4,997	10,000	3,000	42.86%	Paper products
Fire Dept	01-522-305-21	Fuel & Lubricants	17,075	11,864	11,901	16,500	12,936	17,248	20,000	3,500	21.21%	7 apparatus, Diesel, Non-ethanol gas, Diesel Exhaust Fluid (additive) Annual call volume projected to be 2700 in 2021 calendar
Fire Dept	01-522-305-22	Uniforms	4,866	4,748	5,403	6,400	1,459	1,946	7,600	1,200	18.75%	19 career firefighters if approved, Uniform shirts, Uniform pants, Uniform duty boots, Winter jackets, Hats, Class B uniforms for more formal public events (parades), Badges, Patches, Uniform Brass, \$400 per employee
								1,0,53	2.1		Charle	Florida Chief's Membership
Fire Dept	01-522-305-40	Books, Publications, & Dues  Education	3,024	2,276	2,301	3,000	2,355	3,140	6,378	3,378	112.60%	Training manuals as needed Target Solutions (EMT recertification and online Fire Service Training recognized by ISO) \$2,377.56 Water on the Fire Command Officer Boot Camp Fire classes as needed per member
Fire Dept		Total Operating Expenditures	114,240	123,512	113,075	132,363	67,237	89,649	137,124	4,761	3.60%	
Fire Dept	01-522-606-20	Buildings		-		0		-		0	n/a	
Fire Dept	01-522-606-30	Improvements other than Buildings				0			56,221	56,221	n/a	Lighting Repairs - FEMA
Fire Dept	01-522-606-10	Vehicles	-	- 1		0	-		-	0	n/a	
Fire Dept	01-522-606-40	Machinery & Equipment	53,962	136,188	22,570	32,772			62,782	30,010	91.57%	Extrication Equipment \$30,010 & Bunker Gear \$32,772 FY2021
Fire Dept	01-522-606-41	Office Machinery & Equipment	0	0	0	2,782	2,781	2,781		(2,782)	-100.00%	
		Total Capital Outlay	53,962	136,188	22,570	35,554	2,781	2,781	119,003	83,449	234.71%	
	TOTAL FIRE D	EPARTMENT	1,118,142	1,420,019	1,248,820	1,382,004	977,213	1,301,158	1,766,262	383,952	27.80%	

	City of Callaw	ray										Final Budget 09/22/2021
	General Fund	- FY 2022 Budget							137,732			
	Number	Description	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	Amended FY 2021 Budget	FY 2021 Actuals Thru Jun-21	FY 2021 Projected	FY 2022 Budget	Incr (Decr) from	% Budget	2022 Notes
	UTILITY BILLING											
tility Bill	01-530-101-20	Regular Salaries	175,673	175,878	203,781	224,956	149,608	199,477	257,649	32,693	14.53%	8.0 FTEs (5 Billing and 2 Meter Techs)
lity Bill	01-530-101-35	Cell Phone Allowance	325	225	0	300	225	300	300	0	0.00%	UB Supervisor
ility Bill	01-530-101-40	Overtime	12,194	13,041	5,127	5,000	604	805	5,000	0	0.00%	Staff
lity Bill	01-530-101-50	Special Pay	0	0	4,500	0			-	0	n/a	
lity Bill	01-530-101-65	Annual Leave Payout	1,322	3,308	192	0			4 78	0	n/a	
lity Bill	01-530-102-10	FICA Taxes	11,267	12,184	12,859	14,081	8,963	11,950	16,285	2,204	15.65%	Employer Portion of Payroll Tax
ility Bill	01-530-102-11	Medicare Taxes	2,635	2,849	3,007	3,294	2,096	2,795	3,809	515	15.63%	Employer Portion of Payroll Tax
ility Bill	01-530-102-20	Retirement Contrib	16,482	16,422	18,417	23,001	15,021	20,028	28,892	5,891	25.61%	FRS Contribution
ility Bill	01-530-102-30	Group Insurance	26,967	23,971	50,502	67,878	38,680	51,574	68,617	739	1.09%	Employee Health Ins. Contribution
ility Bill	01-530-102-31	Health Ins Supplement	2,100	2,800	1,200	1,200	-		-	(1,200)	-100.00%	Only if proof of Coverage \$100 per month
ility Bill	01-530-102-40	Worker's Compensation	2,713	2,585	2,786	2,879	2,081	2,775	3,166	287	9.97%	WC Insuance based on Wages
lity Bill	01-530-102-50	Unemployment Comp	0	050,000	825 303,196	63 342,652	63	289,788	202 740	(63) 41,066	-100.00% 11.98%	
ility Bill		Total Personnel	251,679	253,263	303,196	342,652	217,341	289,788	383,718	41,066	11.98%	
ility Bill	04 500 000 40	Oleration O.L. annulus	1.100	1,596	1,560	1,560	1,287	4 745	4 745	455	40.00/	Uniform Cleaning and Rental (2 Meter Techs)
ility Bill	01-530-303-40	Cleaning & Laundry	1,168	1,595	1,560		1,287	1,715	1,715	155	10.0%	
tility Bill	01-530-303-45	Debt Collection Service		-		0		<u>`</u>	•	0	n/a	Annual UB Maintenance, e-bills, collections, bank fees, Robo Calls, Printe
tility Bill	01-530-303-42	Other Contractual UB	57,333	34,372	42,397	47,751	36,556	48,742	54,729	6,978	14.6%	
ility Bill	01-530-304-00	Travel & Per Diem	-	-	-	0				0	n/a	
tility Bill	01-530-304-10	Communication / Phones		105		200	-		200	0	0.0%	
tility Bill	01-530-304-20	Transportation/Postage	29,731	28,019	21,516	28,800	20,106	26,807	32,160	3,360	11.7%	Municode postage Increased to \$2,500 per month
tility Bill	01-530-304-61	R&M - Machinery & Equipment		41	440	500			500	0	0.0%	
tility Bill	01-530-304-70	Printing & Binding	7,476	7.415	8.267	8,400	7,408	9,877	9,900	1,500	17.9%	Bill Printing - Combined Cost Centers
tility Bill	01-530-304-90	Other Current Charges	47,274	42,845	63,434	73,420	59,105	78,806	87,920	14,500	19.7%	Merchant Fees, Cell Phones for Techs
tility Bill	01-530-304-90	Office Supplies & Small Equip	3,789	2.124	9,755	4,000	35,105	500	4,000	14,500	0.0%	Office Supplies & Hand Held Meter Readers
tility Bill	01-530-305-10	Uniforms	3,769	2,124	5,105	4,000	210	280	4,000	0	0.0%	boots meter techs & Shirts for staff
			31	210	441	200	210	200		0		Doors meter techs & Still'(\$ 10) Stall
tility Bill	01-530-305-40	Books, Publications, & Dues	1	- 0.004	441	70.20	-		200	0	0.0%	
tility Bill	01-530-305-50	Education	+	9,861	-	0			*	0	n/a	
tility Bill				200	2.7320.82	and care	a chair air		730.0			
tility Bill		Total Operating Expenditures	146,807	126,588	147,809	165,291	125,046	166,728	191,784	26,338	16.0%	
Itility Bill				1 1100 1000	10000		0.00000		S. Marian	7.3420.000		
Itility Bill	01-530-303-99	UB Cost Transfer	(398,486)	(379,851)	(451,005)	(507,943)	(342,387)	(456,516)	(575,502)	(67,404)	13.3%	
	TOTAL UTILIT	Y BILLING			-	-				0	n/a	*

	City of Callawa	ay										Final Budget 09/22/2021
	<b>General Fund</b>	- FY 2022 Budget							137,732			
			FY 2018	FY 2019	FY 2020	2021	Y 2021 Actuals Thru	FY 2021	FY 2022	Incr (Decr) from	% Budget	2022 Notes
	Number STREETS / PLAN	Description	Actual	Actual	Actual	Budget	Jun-21	Projected	Budget	FY 2021	Incr (Decr)	2022 Notes
	SIREE13/PLAN	WING	1	1	1	1	- 1			1		
reets	01-541-101-20	Regular Salaries	302,135	368,320	358,180	386,850	248,339	331,119	460,419	73,569	19.02%	14 FTE's - 1 vacant 1 New
reets	01-541-101-35	Cell Phone Allowance	800	688	780	1,200	585	780	1,200	0	0.00%	Public Works Director, PW Super & Street/Storm Super, Street Forema
eets	01-541-101-40	Overtime	649	6,682	1,007	3,308	311	414	10,000	6,692	202.30%	After hours call out & Clean ups
eets	01-541-101-50	Special Pay	0	0	8,650	0	-		-	0	n/a	
eets	01-541-101-60	Sale of Annual Leave	923	0	0	456	455	607		(456)	-100.00%	
eets	01-541-101-65	Annual Leave Payout	3,271	0	0	0			-	0	n/a	Not Budgeted covered by transfer.
eets	01-541-102-10	FICA Taxes	18,656	22,482	21,735	22,238	14,916	19,888	28,543	6,305	28.35%	Employer Portion of Payroll Tax
eets	01-541-102-11	Medicare Taxes	4,363	5,258	5,083	5,202	3,488	4,651	6,679	1,477	28.39%	Employer Portion of Payroll Tax
eets	01-541-102-20	Retirement Contrib	24,211	30,903	31,592	38,744	24,911	33,215	50,647	11,903	30.72%	FRS Contribution
eets	01-541-102-30	Group Insurance	64,397	93,486	85,715	105,180	64,563	86,084	121,494	16,314	15.51%	Employee Health Ins. Contribution
eets	01-541-102-31	Health Ins Supplement	1,800	700	1,410	1,200	270	360	1,200	0	0.00%	Only if proof of Coverage \$100 per month
eets	01-541-102-40	Worker's Compensation	21,756	23,570	21,731	28,752	15,389	20,518	34,473	5,721	19.90%	WC Insuance based on Wages
reets	01-541-102-50	Unemployment Compensation	0	0	47	2,035	2,034	2,712		(2,035)	-100.00%	Not Budgeted covered by transfer.
eets		Total Personnel	442,962	552,088	535,930	595,165	375,262	500,349	714,655	119,490	20.08%	
0000	04 544 000 40			0	0	0	0.01202		-	0		
eets	01-541-303-10	Engineering Services	23,238		3,645	3,500	2,653	2.527	4 000	500	n/a 14.29%	Uniform Services
eets	01-541-303-40	Cleaning & Laundry	5,392	6,034	3,645	3,500	2,003	3,537	4,000	500	14.29%	
reets	01-541-303-41	Other Contractual Service	17,345	1,268	3,875	5,260	4,489	5,985	9,089	3,829	72.79%	Janitorial Svcs \$1260, Poston Road Grading \$2500, Radios \$753, Wo Order \$3575, etc
reets	01-541-303-41	Stormwater Services	39,155	2,363	0,075	10,000	6,693	8,925	30,000	20,000	200.00%	Colvert & Drain Pipes Repairs
reets	01-541-304-00	Travel & Per Diem	0	55	0	0	0,000	0,525	1,000	1,000	n/a	
eets	01-541-304-00	Transportation/Postage	70	0	0	75			75	0	0.00%	
reets	01-541-304-31	Street Lighting	131,554	132,149	143,847	147,600	115,883	154,510	162,912	15,312	10.37%	
reets	01-541-304-50	General & Liability Insurance	151,554	0	0	0	110,000	104,010	102,512	0	n/a	
reets	01-541-304-60	R & M Buildings & Grds	12,441	1,035	1,334	600	434	579	600	0	0.00%	
reets	01-541-304-61	R & M - Machinery & Equipment	31,884	40,037	44,448	45,000	10,370	13,827	45,000	0	0.00%	R&M for all equipment, mowers, tractors, etc
reets	01-541-304-62	R & M Vehicles	6,381	7,505	14,452	15,000	7,975	10,633	15,000	0	0.00%	Repair and maintenance for trucks.
reets	01-541-304-90	Other Current Charges	1,221	2,073	1,540	2,000	1,564	2,085	2,000	0	0.00%	Advertisnig, Notices etc
reets	01-541-305-10	Office Supplies & Small Equip	544	411	40	1,561	860	1,147	1,560	(1)	-0.06%	Office Supplies
reets	01-541-305-20	Operating Supplies	6,980	4,105	4,047	5,000	4,499	5,999	5,000	0	0.00%	Various tools and supplies
reets	01-541-305-21	Fuel & Lubricants	24,003	24,618	33,792	35,000	29,467	39,289	45,000	10,000	28.57%	Fuel for fleet
reets	01-541-305-22	Uniforms	1,385	521	981	2,000	882	1,177	2,000	0	0.00%	Boot Allowance
reets	01-541-305-30	Road Materials & Supplies	42,705	23,259	37,509	48,000	14,023	18,698	48,000	0	0.00%	Need additional for Volume
reets	01-541-305-31	Sidewalk repairs	0	0	0	5,000	4,850	6,467	20,000	15,000	300.00%	Sidewalk repairs
reets	01-541-305-40	Books, Publications, & Dues	150	50	0	200			200	0	0.00%	
reets	01-541-305-50	Education	1,806	0	338	1,020	345	460	1,250	230		CDL Classes
reets		Total Operating Expenditures	346,254	245,484	289,849	326,816	204,988	273,317	392,686	65,870	20.16%	
reets	01-541-606-20	Buildings	0	0	0	0			33,182	33,182	nla	Pole Barn - Conditional based on Bids
reets	01-541-606-30	Improvements OT Buildings	0	0	0	3,878	1,939		00,102	(3,878)	-100.00%	
reets	01-541-606-80	Paving	0	0	0	3,070	1,555			(3,570)	n/a	
reets	01-541-606-70	Vehicles	165,219	0	0	122,997	52,494	52,494	69,000	(53,997)	-43.90%	
	01-541-606-40	Machinery & Equipment	132,074	92,991	4,745	244,725	220,517	244,725	42,109	(202,616)	-82.79%	
reets			102,074	92,331	4,745	2,782	2,781	2,782	72,103	(2,782)	-100.00%	
reets	01-541-606-41	Office Machinery & Equipment	0	0	. 0	2,762	2,701	2,702		(2,102)	-100.00% n/a	
reets	01-541-606-50	Drainage Projects  Total Capital Outland	297,293	92,991	4,745	374,382	277,730	300,001	144,291	(230,091)	-61.46%	
		Total Capital Outlay										
	TOTAL STREE	TS	1,086,509	890,563	830,524	1,296,363	857,980	1,073,667	1,251,632	(44,731)	-3.45%	

	City of Callaw											Final Budget 09/22/2021
	General Fund	I - FY 2022 Budget							137,732			
	Number	Description	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	Amended FY 2021 Budget	FY 2021 Actuals Thru	FY 2021	FY 2022	Incr (Decr) from	% Budget	
		Douglasia	notual	Actual	Actual	Budget	Jun-21	Projected	Budget	FY 2021	Incr (Decr)	2022 Notes
	MAINTENANCE	SHOP								116	L	
M. Shop	01-549-101-20	Regular Salaries	126,901	126,009	120,694	125,690	96.458	128,610	138,174	12,484	9.93%	Frederica Micros & STF
M. Shop	01-549-101-40	Overtime	0	3,166	0	250	50,460	120,010	250	0	0.00%	Employee Wages - 3 FTEs
W. Shop	01-549-101-50	Special Pay	0	0	2,750	0			230 _	0	0.00% n/a	
VI. Shop	01-549-101-65	Annual Leave payout	0	608	0	0		-	3-	0	n/a	
M. Shop	01-549-102-10	FICA Taxes	7,548	7,631	7,399	7,571	5,796	7,728	8,567	996		Faradayaa Badisa of Bassili T
M. Shop	01-549-102-11	Medicare Taxes	1,765	1,785	1,730	1,771	1,355	1,807	2,004	233	13.16%	Employer Portion of Payroll Tax
M. Shop	01-549-102-20	Retirement Contrib	10,111	10,763	10,561	12,568	9,646	12,861	15,199	2,631	13.16%	Employer Portion of Payroll Tax
M. Shop	01-549-102-30	Group Insurance	30,646	30,980	27,021	27,988	20,991	27,988	B 1 (15)		20.93%	FRS Contribution
M. Shop	01-549-102-31	Health Ins Supplement	1,200	0	0	0	20,331		26,149	(1,839)	-6.57%	Employee Health Ins. Contribution
M. Shop	01-549-102-40	Worker's Compensation	4,089	3,853	3.804	3,569	2,836	3,781	2.002	0	n/a	Only if proof of Coverage \$100 per month
M. Shop		Total Personnel	182,261	184,795	173,959		100 miles (100 miles (		3,923	354	9.92%	WC Insuance based on Wages
M. Shop W. Snop		Total i cisolilei	102,201	104,795	173,959	179,407	137,081	182,775	194,266	14,859	8.28%	
M. Shop	01-549-303-40	Cleaning & Laundry	2,569	3,826	1,337	1,450	930	1,240	1,450	0	0.00%	
	1. 2.2 1.2 1.										0.0070	Janitorial \$1260 and GPS System 40 Units \$9024 Fleet Maintenance Software
M. Shop M. Shop	01-549-303-41	Other Contractual Services	6,781	10,746	10,272	10,284	7,704	10,272	12,934	2,650	25.77%	\$1650
M. Shop		Travel & Per Diem	0	0	0	0				0	n/a	
	01-549-304-10	Communications/Telephone	2,090	2,234	2,341	2,500	1,779	2,372	2,500	0	0.00%	Monthly Phone Services \$200 per month
M. Shop	01-549-304-30	Utilities	7,388	6,013	6,239	7,112	4,601	6,134	7,112	0	0.00%	Electric \$6500 , Water \$360 and Gas \$420
M. Shop	01-549-304-50	General & Liability Insurance	647	924	924	1,000	924	924	1,000	0	0.00%	Fuel Tanks Ins.
M. Shop	01-549-304-60	R & M Buildings & Grds	1,462	4,313	1,492	500	419	558	600	100	20.00%	
M. Shop	01-549-304-61	R & M - Machinery & Equipment	5,276	8,450	4,299	6,975	3,246	4,328	7,000	25	0.36%	Annual Fee Master Fuel System \$2650, Scan Tool Annual Maint \$1195, Shop Radios \$130 Misc Repairs Shop Equip \$3000
M. Shop	01-549-304-62	R & M Vehicles	4,974	1,521	6,665	1,400	59	78	1,400	0	0.00%	Maint for shop truck
M. Shop	01-549-304-65	R & M - IT Equipment	0	0	0	0	-	-	-	0	n/a	The street
M. Shop	01-549-304-90	Other Current Charges	123	508	0	500	_		500	0	0.00%	
M. Shop	01-549-305-10	Office Supplies & Small Equip	77	0	79	100	77	103	150	50	50.00%	Office Supplies - Printer ink
M. Shop	01-549-305-20	Operating Supplies	2,096	2,450	5,632	6,250	5,186	6,914	10,000	3,750	60.00%	
M. Shop	01-549-305-21	Fuel & Lubricants	2,683	3,738	3,738	7,500	5,534	7,379	_			Mechanic Tools , Acetylene, oxygen, shop supplies. Argon Maint Cont
M. Shop	01-549-305-22	Uniforms	104	250	250	315	90		9,500 _	2,000	26.67%	Fuel, oil, synthetic oil, Anitfreeze etc.
M. Shop	01-549-305-40	Books, Publications, & Dues	499	499	499	600	90	120	315 _	0	0.00%	Safety Boots
M. Shop	01-549-305-50	Education	0	499	0	000	-		600 _	0	0.00%	Technical manuals for equip & fleet mgt membership fees
M. Shop	01010000	Total Operating Expenditures	36,769	45.472	43,767	- 0	20.540	10.11	22.127	0	n/a	
			30,709	45,472	43,767	46,486	30,548	40,422	55,061	8,575	18.45%	
M. Shop	01-549-606-20	Buildings			•	0			12,342	12,342	п/а	New Roof for Fuel Tank
M. Shop	01-549-606-30	Improvements Other Than Buildings	0	0	0	0		-	49,871	49,871	n/a	New Fuel Tank
M. Shop	01-549-606-40	Machinery & Equipment	8,949	1,403	0	6,900	7,325	7,325	15,699	8,799	127.52%	Industrial Air Compressor \$4,700 & Lift \$10,999
M. Shop	01-549-606-70	Vehicles	64,998	0	0	0				0,755	n/a	massauri m Somplessor 44,700 & Lill \$10,333
		Total Capital Outlay	73,948	1,403	0	6,900	7,325	7,325	77,912	71,012	1029.16%	
	TOTAL MAINTE	ENANCE SHOP	292,977	231,670	217,726	232,793	174,954	230,523	327,239	94,446	40.57%	The state of the s

	City of Callawa	ay										Final Budget 09/22/2021
	General Fund	- FY 2022 Budget							137,732			
						Amended FY F	Y 2021 Actuals					
			FY 2018	FY 2019	FY 2020	2021	Thru	FY 2021	FY 2022	Incr (Decr) from	% Budget	
	Number	Description	Actual	Actual	Actual	Budget	Jun-21	Projected	Budget	FY 2021	Incr (Decr)	2022 Notes
	LEISURE SERVI	CES										
eisure	01-572-101-20	Regular Salaries	291,249	309,423	335,291	415,347	267,208	356,277	517,482	102,135	24.59%	Employee Wages - 13.5 FTEs 1 Vacant 1 New
.eisure	01-572-101-35	Cell Phone Allowance	300	700	1,025	750	563	750	750	0	0.00%	Leisure Services Director, Foreman, Conference
eisure	01-572-101-40	Overtime	26,807	25,178	15,984	25,200	14,911	19,881	25,000	(200)	-0.79%	
eisure	01-572-101-50	Special Pay	0	0	8,500	0			•	0	п/а	
eisure	01-572-101-60	Sale of Annual Leave	0	0	0	2,269	2,269	3,025	1,200	(1,069)	-47.11%	
_eisure	01-572-101-65	Annual Leave Payout	0	4,250	0	731	731	974	rerain =	(731)	-100.00%	Not Budgeted covered by transfer.
eisure	01-572-102-10	FICA Taxes	18,339	20,001	21,300	26,930	16,892	22,522	33,633	6,703	24.89%	Employer Portion of Payroll Tax
_eisure	01-572-102-11	Medicare Taxes	4,289	4,678	4,981	6,297	3,950	5,267	7,865	1,568	24.90%	Employer Portion of Payroll Tax FRS Contribution
_eisure	01-572-102-20	Retirement Contrib	25,035	28,203	30,562	45,042	28,512 68,487	38,016	59,672	14,630 46,739	32.48% 38.36%	Employee Health Ins. Contribution
Leisure	01-572-102-30	Group Insurance	99,861	110,585	93,742	121,832 1,200	1,000	91,316	168,571 _ 1,200	46,739	0.00%	Only if proof of Coverage \$100 per month
Leisure	01-572-102-31	Health Ins Supplement Worker's Compensation	11,385	11,765	1,000 13,904	16,081	10,578	14,104	19,367	3,286	20.44%	WC Insuance based on Wages
_eisure _eisure	01-572-102-40	Unemployment Compensation	11,303	0	13,304	1,517	1,516	2,022	19,307	(1,517)	-100.00%	Not Budgeted covered by transfer.
Leisure	01-372-102-30	Total Personnel	477,266	514,782	526,289	663,196	416,616	555,488	834,740	171,544	25.87%	The suggest setting of the setting o
	04 570 000 40		3,452	4,872	2.079	2,600	1,422	1,896	2,600	0	0.00%	
Leisure	01-572-303-40	Cleaning & Laundry	3,452	4,072	2,079	2,000	1,422	1,090	2,000 _	0	0.00%	Turf Tank Sprayer \$11500 Event Security \$1680 (\$112*15) & Radios \$105
Leisure	01-572-303-41	Other Contractual Service	19,534	4,306	1,324	7,206	1,602	2,137	17,812	10,606	147.18%	Work Order \$3575
Leisure	01-572-304-00	Travel & Per Diem	865	0	1,269	0			1,000	1,000	п/а	
Leisure	01-572-304-10	Communications/Telephone	4,556	3,615	4,792	4,900	4,000	5,333	5,500	600	12.24%	Telephone Serivces \$215 per month & Service Fees \$500
Leisure	01-572-304-20	Transportation / Postage	56	11	32	150			150	0	0.00%	Leisure Services Portion of postage.
Leisure	01-572-304-30	Utilities	63,086	46,950	66,184	66,681	50,691	67.587	69,000	2,319	3.48%	Electric, Water, Sewer & Gas
Leisure	01-372-304-30	Othities	00,000					07,007	-		7.77	Copier Lease \$85 per month, \$960 Print/Copier \$4000 Light Rentals Gore
Leisure	01-572-304-40	Rentals & Leases	1,652	1,056	1,256	1,980	377	503	5,980	4,000	202.02%	
Leisure	01-572-304-50	General & Liability Insurance	0	0	0	0	-	-	* .	0	n/a	
Leisure	01-572-304-60	R & M Buildings & Grds	66,157	25,707	48,127	60,000	50,832	67,776	60,000	0	0.00%	Repair and Maintenance to all Leisure Services Buildings, electrical plumb appliances, rest rooms, signs, paint, turf chemicals and fertilizers, playgrous equipment, mulch, soil, fences, electronic message boards etc
Leisure	01-572-304-61	R & M - Machinery & Equipment	15,308	15,097	19,462	19,000	11,151	14,869	19,000	0	0.00%	R&M for all equipment, mowers, tractors, sand pro, man-lift, radio maint, of
Leisure	01-572-304-62	R & M Vehicles	620	3,102	4,506	5,000	797	1,063	5,000	0	0.00%	Repair and maintenance for trucks.
Leisure	01-572-304-65	R & M - IT Equipment	0	0	0	0		-	100125	0	n/a	
Leisure	01-572-304-70	Printing & Binding	0	39	0	200			200	0	0.00%	
Leisure	01-572-304-80	Promotional Activities	2,778	1,413	2,919	5,000	257	342	5,000	0	0.00%	Veterans Day Celebration, Christmas Tree Lighting, Children's Fishing Ro \$650, Youth Sports
Latamas	04 572 204 00	Other Current Charges	4,813	5,658	7,307	7,500	5,240	6,987	7,500	0	0.00%	Garbage \$3900, Lx Alerting \$1500
Leisure	01-572-304-90	Office Supplies & Small Equip	1,388	723	1,492	2,361	1,180	1,574	2,400	39	1.65%	
Leisure Leisure	01-572-305-10	Office Supplies & Small Equip  IT Software & Equip	1,388	0	1,492	2,361	1,100	1,574	2,400	0	n/a	
Leisuit	01-012-000-20	Commune & Equip		•	-							Misc Supplies: edgers, weedeaters, hedge trimmers, chain saws, hand to
Leisure	01-572-305-20	Operating Supplies	22,517	17,394	14,648	27,000	16,842	22,456	29,000	2,000	7.41%	temp. fences, soccer nets, baseball bases & pitching rubbers, appliances
Leisure	01-572-305-21	Fuel & Lubricants	12,412	7,564	10,952	11,000	8,434	11,245	14,000	3,000	27.27%	
Leisure	01-572-305-22	Uniforms	2,273	1,761	1,920	2,250	1,437	1,915	2,250	0	0.00%	Saftey Boots
Leisure												Sports Turf Manager Certification, FRPA & NRPA Membership, Playgrou Safety Certification, DACS Lawn & Ornamental Licenses, Green Industry Management Practices Certification and Maintenance of Traffic Certific
Leisure	01-572-305-40	Books, Publications, & Dues	1,118	1,070	1,115	1,100	1,044	1,392	1,400	300	27.27%	etc

	City of Callaw	ray										Final Budget 09/22/2021
	General Fund	- FY 2022 Budget							137,732			
	Number	Description	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	Amended FY 2021 Budget	FY 2021 Actuals Thru Jun-21	FY 2021 Projected	FY 2022 Budget	Incr (Decr) from	% Budget Incr (Decr)	2022 Notes
Leisure	01-572-305-50	Education	1,650	0	513	850	_		1,000	150	17.65%	Maintenance of Traffic Certification, Best Management Practices Cert., Turf Manager Certification, Crowd Manager Cert., Playground Safety Inspector Cert., Pest Control Operator License etc
Leisure		Total Operating Expenditures	224,234	140,337	189,896	224,778	155,306	207,075	248,792	24,014	10.68%	
Leisure		8.00			14,936	0			-	0	n/a	
Leisure	01-572-606-20	Buildings	0	0		40.700	40.000	40.000	40 404	(570)	2 470/	Imporvements @ Veterans Prk - Tables and trash receptacles
Leisure	01-572-606-30	Improvements O/T Buildings	0	0	14,422	16,700	16,633	16,633	16,121	(579)	-3.41%	
Leisure	01-572-606-40	Machinery & Equipment	17,515	20,702	0	153,725		153,725	230,437	76,712	49.90%	Lawn equpment 2 Z Mowers, 2 Workman, Stand Mower & New Playgound
Leisure	01-572-606-41	Office Machinery & Equipment	0	0	0	8,349	8,347	8,347	-	(8,349)	-100.00%	
Leisure	01-572-606-70	Vehicles	0	0	0	52,538	52,206	52,206	<u> </u>	(52,538)	-100.00%	
		Total Capital Outlay	17,515	20,702	14,422	231,312	77,186	230,911	246,558	15,246	6.59%	
	TOTAL LEISUR	RE SERVICES	719,015	675,822	730,608	1,119,286	649,108	993,473	1,330,090	210,804	18.83%	

Nur  EN  torm 01-	1-525-303-11 Le 1-525-303-41 Ot 1-525-303-44 De 1-525-303-45 De 1-525-303-46 De 1-525-303-47 De 1-525-304-00 Tr 1-525-304-30 Ut 1-525-304-60 Re 1-525-304-61 Re	Description	FY 2018 Actual  0 0 0 0 0 0 0 0 0 0 0 0	FY 2019 Actual 572,657 20,213 2,097,733 6,539,069 3,814,745 3,855,350	258,086 1,453 299,715 344,553 172,374	Amended FY 1 2021  Budget 266,936  0 174,951	FY 2021 Actuals Thru Jun-21  40,076 700	FY 2021 Projected  48,584 700	137,732  FY 2022  Budget  203,598	Incr (Decr) from FY 2021 (63,338)	% Budget Incr (Decr)	2022 Notes
EN	MERGENCY & DIS 1-525-303-10 Pr 1-525-303-11 Le 1-525-303-41 Ot 1-525-303-45 De 1-525-303-45 De 1-525-303-47 De 1-525-303-47 De 1-525-304-00 Tr 1-525-304-30 Ut 1-525-304-60 Re 1-525-304-61 Re	saster relief rof Svcs - Ttech Admin egal Fees ther cont Svcs - Ttech Monitoring ebris Removal - Vegatative ebris Removal - Oper & Grinding ebris Removal - Construction ebris Removal - Hazardous ravel & Per Diem tilities	Actual 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	572,657 20,213 2,097,733 6,539,069 3,814,745 3,855,350	258,086 1,453 299,715 344,553 172,374	2021 Budget 266,936 0 174,951	Thru Jun-21 40,076	Projected 48,584	Budget	FY 2021	% Budget Incr (Decr)	Personal Control of the Control of t
torm 01-	1-525-303-10 Pr 1-525-303-11 Le 1-525-303-41 Or 1-525-303-44 De 1-525-303-45 De 1-525-303-46 De 1-525-303-47 De 1-525-304-00 Tr 1-525-304-30 Ur 1-525-304-60 Re 1-525-304-61 Re	rof Svcs - Ttech Admin egal Fees ther cont Svcs - Ttech Monitoring ebris Removal - Vegatative ebris Removal - Oper & Grinding ebris Removal - Construction ebris Removal - Hazardous ravel & Per Diem tilities	0 0 0 0 0 0 0	20,213 2,097,733 6,539,069 3,814,745 3,855,350	1,453 299,715 344,553 172,374	0 174,951			203,598	(62 220)		
orm 01- corm	1-525-303-11 Le 1-525-303-41 Ot 1-525-303-44 De 1-525-303-45 De 1-525-303-46 De 1-525-303-47 De 1-525-304-00 Tr 1-525-304-30 Ut 1-525-304-60 Re 1-525-304-61 Re	egal Fees ther cont Svcs - Ttech Monitoring ebris Removal - Vegatative ebris Removal - Oper & Grinding ebris Removal - Construction ebris Removal - Hazardous ravel & Per Diem tilities	0 0 0 0 0 0 0	20,213 2,097,733 6,539,069 3,814,745 3,855,350	1,453 299,715 344,553 172,374	0 174,951			203,598	(62 220)		
orm 01-	1-525-303-41 Of 1-525-303-44 De 1-525-303-45 De 1-525-303-46 De 1-525-303-47 De 1-525-304-00 Tr 1-525-304-30 Uf 1-525-304-60 Re 1-525-304-61 Re	ther cont Svcs - Ttech Monitoring ebris Removal - Vegatative ebris Removal - Oper & Grinding ebris Removal - Construction ebris Removal - Hazardous ravel & Per Diem tilities	0 0 0 0 0	2,097,733 6,539,069 3,814,745 3,855,350	299,715 344,553 172,374		700	700		(03,338)	-23.73%	Admin Servies - Tetra Tech Balance of contract @ 8/31/21
Orm	1-525-303-44 De 1-525-303-45 De 1-525-303-46 De 1-525-303-47 De 1-525-304-00 Tr 1-525-304-30 Uf 1-525-304-60 Re 1-525-304-61 Re	ebris Removal - Vegatative ebris Removal - Oper & Grinding ebris Removal - Construction ebris Removal - Hazardous ravel & Per Diem tilities	0 0 0	6,539,069 3,814,745 3,855,350	344,553 172,374		1	700		0	n/a	
torm 01:	1-525-303-45 De 1-525-303-46 De 1-525-303-47 De 1-525-304-00 Tr 1-525-304-30 Uf 1-525-304-60 Re 1-525-304-61 Re	ebris Removal - Oper & Grinding ebris Removal - Construction ebris Removal - Hazardous ravel & Per Diem tilities	0 0 0	3,814,745 3,855,350	172,374	0	-		* _	(174,951)	-100.00%	
torm 01:	1-525-303-46 De 1-525-303-47 De 1-525-304-00 Tr 1-525-304-30 Ut 1-525-304-60 Re 1-525-304-61 Re	ebris Removal - Construction ebris Removal - Hazardous ravel & Per Diem tilities	0	3,855,350		0				0	n/a	
orm 01: corm 01:	1-525-303-47 De 1-525-304-00 Tr 1-525-304-30 Ut 1-525-304-60 Re 1-525-304-61 Re	ebris Removal - Hazardous ravel & Per Diem tilities	0			0	-			- 0	n/a	
torm 01:	1-525-304-00 Tr 1-525-304-30 Ut 1-525-304-60 Ro 1-525-304-61 Ro	ravel & Per Diem tilities			606,823	780,000	1,723	1,723	570,000	(210,000)	-26.92%	Demos 38 @ \$15,000
torm 01	1-525-304-30 Ut 1-525-304-60 Ro 1-525-304-61 Ro	tilities	n	865,914	10,645	0	-		2	0	n/a	
torm 01- torm 01- torm 01- torm 01- torm 01- torm 01- torm 01- torm 01-	1-525-304-60 R		0	287	0	0	-	-		0	n/a	
torm 01 torm 01 torm 01 torm 01 torm 01 torm 01 torm 01	1-525-304-61 R	&M Buildings & Grounds	0	5,120	0	0	-	-	3	0	n/a	
torm 01 torm 01 torm 01 torm 01 torm 01			0	19,720	37,300	0	-		9	0	n/a	
torm 01 torm 01 torm 01 torm 01	1-525-304-63 R	&M Machinery & Equip	0	17,584	0	0			4	0	n/a	
torm 01 torm 01 torm 01	. 520 55 1-00	&M Collection Systems	0	48,857	0	0	-	-	• _	0	n/a	
torm 01 torm 01	1-525-304-90 O	Other Current Charges	0	2,698,308	1,044,721	0	-		8	0	n/a	
torm 01	1-525-305-10 O	Office Supplies	0	9	0	0			•	0	n/a	
	1-525-305-20 O	perating Supplies	0	17,159	0	0			4	0	n/a	
	1-525-305-21 Fi	uel & Lubricants	0	23,972	0	0	-		•	0	n/a	
torm 01	1-525-305-25 IT	Γ Equipment	0	0	5,794	0				0	n/a	
	Te	otal Operating Expense	0	20,596,695	2,781,464	1,221,887	42,499	51,007	773,598	(448,289)		
torm 01	01-525-606-20 B	Buildings	0	0	0	247,500	-		315,707	68,207	27.56%	Storm Mitigation Wind Retorfit - LS & Conf
torm 01	1-525-606-30 In	mprovements O/T Buildings	0	0	0	52,295	-	1-	-	(52,295)	-100.00%	
torm 01	1-525-606-40 M	Machinery & Equipment	0	10,240	41,318	264,910	10,970	10,970	569,478	304,568	114.97%	Storm Mitigation - Generators PW, CH, Conf
torm 01	01-525-606-50 D	Prainage Project	0	0	0	250,000	10,095	10,095	374,886	124,886	49.95%	Storm Mitigation - Erosion Berthe Bridge
	Т	otal Capital Outlay	0	10,240	41,318	814,705	21,065	21,065	1,260,071	445,366		
Т	TOTAL EMERGEN	NCY	0	20,606,935	2,822,781	2,036,592	63,564	72,072	2,033,669	(2,923)		
IN	NSURANCE CLAIR	MS DISASTER RELIEF				- 1				1		
		R&M Buildings & Grounds	0	177,956	0	0	-1			0	n/a	
		R&M Machinery & Equip	0	14.146	0	0	-			0	n/a	
		R&M Vehicles	0	3,793	0	0	-		1	0	n/a	
		Office and Small Equip	0	15,499	0	0	_			0	n/a	
		T Equipment	0	2,839	0	0	-			0	n/a	
		Capital - Vehicle	0	24,718	0	0	-		\$	0	n/a	
	т	Total Insurance	0	238,950	0		_			0	0.00%	

	City of Callaw	vay										Final Budget 09/22/2021
	General Fund	- FY 2022 Budget							137,732			3
	Number	Description	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	Amended FY 2021 Budget	FY 2021 Actuals Thru Jun-21	FY 2021 Projected	FY 2022 Budget	Incr (Decr) from FY 2021	% Budget	2022 Notes
	NON-DEPARTM	IENTAL								.,	mer (Buer)	2022 110100
Overhead	01-581-303-99	Cost Allocation Transfers	(619,477)	(697,240)	(697,910)	(693,922)	(520,434)	(624,521)	(781,744)	(87,822)	12.66%	Overhead Allocation to Enterprise funds
Overhead	01-581-909-10	Transfers Out Debt Service	0	0	8,250,000	35,094	35,094	35,094	-	(35,094)	-100.00%	
Overhead	01-581-909-20	Transfers Out Capital Projects	10,498	200,000	696,213	0			5	0	n/a	
Overhead	01-581-909-11	Transter Out - CIP	200	0	0	505,000	16,188	16,188	1,501,442	996,442	197.32%	Impact Fees - Roads
Overhead	01-581-909-42	Transfer to Sewer	0	0	0	3,250,000	1,500,000	3,750,000		(3,250,000)	-100.00%	
Overhead	01-581-909-43	Transfer to Solid Waste	220,000	0	0	0	-		1	0	n/a	
Overhead	01-582-707-20	Interest Expense	0	57,253	100,497	2,914	-	28,156		(2,914)	-100.00%	
Overhead	01-584-909-10	Budgeted Incr to Reserves (UR)	0	0	0	0	-			0	n/a	
	TOTAL NON-DI	EPARTMENTAL	(388,779)	(439,987)	8,348,800	3,099,086	1,030,848	3,204,917	719,698	(2,379,388)	-76.78%	
	TOTAL EXPEN	DITURES (all departments)	6,098,135	27,374,121	17,907,436	12,996,001	6,558,686	10,608,693	14,779,961	1,783,655	13.73%	
	REVENUES OV	/ER (UNDER) EXPENDITURES	1,102,649	(2,679,193)	(227,516)	0	3,063,981	1,397,175	137,732	138,037	n/a	

											Final Budget 09/22/2021
CRA Fund	- FY 2021 Budget							\$ 87,786			
								Ψ 07,700			
		FY2018	FY2019	FY2020	FY2021	FY2021 Actuals	FY 2021	FY2022	Incr (Decr) from	% Change	
Number	Description	(Audited)	(Audited)	(Audited)	Amended Budget	Jun-21	Projected	Budget	FY2021 Budget	from 2021 Budget	2022 Notes
					3						
REVENUES/SOI 11-310-311-10	Tax Incremental Revenue City	15,722	24,601		20,745	20,745	20,745	88.708	67,963	207 640/	D D C t- D t- A i t i'C t'
11-010-011-10	Tax incrementar Nevenue Ony	15,722	24,001		20,743	20,745	20,745	00,700	67,963	327.01%	Per Bay County Property Appraiser's certification, (32,257,511X .00275)x95%
11-330-338-10	Tax Incremental Revenue - County	32,397	64,180		33,160	33,403	33,403	143,028	109,868	331.33%	Per Bay County Property Appraiser'scertification, (32,257,511 X .0046673)x95% County rate (3 parts)
11-360-361-10	Interest Income	-		-	-		-		0	n/a	
11-380-381-10	Transfer from General Fund	-		-			-	-	0	n/a	
11-380-389-10	Use of Fund Balance	=		- 4	49,295	-		-	0	-100.00%	
TOTAL REVENU	JES/SOURCES	48,119	88,781		103,200	54,148	54,148	231,736	177,831	124.55%	
EXPENDITURES	S/USES										
11-510-303-10	Engineering Services	-	-	-				-	0	n/a	
11-510-303-11	Legal Fees City Attorney		-		175	175	175	500	325	185.71%	
11-510-303-41	Other Contractual Services	-	1-	-			-	-	0	n/a	
11-510-304-20	Transportation / Postage	-	-						0	n/a	
11-510-304-70	Printing & Binding		- 4			-			0	n/a	
11-510-304-90	Other Current Charges	-	-		79	78	1.	250	171	216.46%	
11-510-305-10	Office Supplies & Small Equip		-		-	-	-		0	n/a	
11-510-305-40	Books, Publications, Dues	445	545	420	446	420	420	700	254	56.95%	FRA membership/dues - Mandatory for CRA
11-510-305-50	Education		-	-	, ·	_	*	-	0	n/a	
11-510-606-50	Stormwater Projects				-		-	-	0	n/a	
11-510-808-31	Redevelopment Grants	-	-	1,943	15,000	-		15,000	0	0.00%	Façade Improvement Grant
11-510-808-32	Residential Grants	-		-	7,500	-		7,500	0	0.00%	Residential Grants \$2,500 Façade & \$5,000 Demo
11-510-808-33	Commercial Demolition Grants				80,000	14,450	34,450	20,000	(60,000)		Demolition Grant
11-510-606-30	Improvements O/T Buildings	-			-		-	100,000			Brittany Woods Park Upgrade
TOTAL EXPEN		445	545	2,363	103,200	15,123	35,045	143,950	40,750	39.49%	
11-584-909-10	Budgeted Increase in Reserves	-	-			-			0	n/a	
REVENUES OV	/ER (UNDER) EXPENDITURES	\$ 47,674	\$ 88,236	\$ (2,363)	s -	\$ 39,025	19,103	\$ 87,786	\$ 137,081		

City of Callaw	ay										Final Budget 09/22/2021
	vement Program (CIP) Fund - FY 20	22 Budget						0			
Number	Description	FY2018 Actual (Audited)	FY2019 Actual (Audited)	FY2020 Actual (Audited)	FY2021 Budget	Actuals FY2021 Actuals Jun-21	FY 2021 Projected	FY2022 Budget	Incr (Decr) from FY 2021	% Budget Incr (Decr)	2022 Notes
REVENUES/SOUR	RCES										
31-330-331-10	Federal Grants - 428 & 406		-	-	4,226,889	68,224	68,224	3,502,596	(724,293)	-17.14%	
31-330-331-11	Federal Grants - ARPA	-		-	-	-		4,811,216	4,811,216	n/a	American Rescue Plan Act
31-330-335-19	Infrastructure Half Cent Tax	1,395,308	1,534,130	1,447,718	1,322,675	1,088,177	1,590,651	1,793,672	470,997	35.61%	Estimate from FL DOR Office of Tax Research - 8/24/21
31-360-361-10	Interest Income - Infrastructure Tax	17,559	49,137	25,873	672	742	989	1,024	352	52.4%	
31-330-334-75	FTOT Grant - Beautification Tyndal Pkwy		-	347,250	18,167	22,708	22,708		(18,167)	-100.0%	Completed 2021
31-330-334-78	FDOT Grant - Wallace Road	-	18,675	23,368	502,957	348,640	466,061		(502,957)	-100.0%	Completed 2021
31-330-334-79	FDOT Grant - Cherry Street Sidewalk	-		57,372	1,154,103	19,124	19,124	•	(1,154,103)	-100.0%	LAP Sidewalk South Side Project
31-330-334-81	FDOT Grant - Boat Race Pathway	-	-	51,351	1,005,896	3,922	3,922	996,421	(9,475)	-0.9%	LAP Sidewalk/ Path Project
31-330-334-90	FDOT Grant - West Cherry Street Sidewalk	-		-	400,000	-		42,500	(357,500)	-89.4%	LAP Sidewalk Project
31-330-334-91	CDBG Grant - Stormwater Rehab		-			-	- 1	2,883,000	2,883,000	n/a	Lift Station Rehab Grant - CDBG
31-330-334-82	Paving Grant - STATE	-	- 4	500,000	1,000,000	-	-	1,000,000	4	0.0%	State Appropriations Grant 2021
31-330-334-83	Stormwater Grant - STATE	-1	<u>-</u>	401,250	4	91,795	91,795		-	n/a	Completed 2021
31-330-334-84	Distribution Grant - SRF	4		140,360	19.1	-		-		n/a	Completed 2020
31-330-334-32	NRCS Grant - FA Drainage	-	-	1,127,075		-	•		•	n/a	Completed 2020
31-330-334-31	FWC FBIP Grant - Gore Park	135,421	-	1.2	-	-	-				Parks Grant - Playgrounds
31-330-334-34	Berthe Ave Spillway Bridge 80/20 FEMA	-	-	1-	1,680,000	-		1,680,000		0.0%	6
31-380-381-10	Transfers from General Fund	10,698	200,000	696,213	505,000	16,188	16,188	1,501,442	996,442	197.3%	Impact Fees Roads & Stormwater
31-380-389-20	Use of Fund Balance - RES	-	4		1,375,591		-	1,601,271	225,680	16.4%	6 From Infrastructure Funding Balance
TOTAL REVENUE	ES/SOURCES	1,558,986	1,801,942	4,817,830	13,191,950	1,659,519	2,279,662	19,813,142	6,621,192	50.2%	6

City of Callawa	ay										Final Budget 09/22/2021
apital Improv	rement Program (CIP) Fund - FY 20	22 Budget			187			0			
Number	Description	FY2018 Actual (Audited)	FY2019 Actual (Audited)	FY2020 Actual (Audited)	FY2021 Budget	Actuals FY2021 Actuals Jun-21	FY 2021 Projected	FY2022 Budget	Incr (Decr) from FY 2021	% Budget Incr (Decr)	2022 Notes
XPENDITURES/U	SES										
frastructure Tax			- 9								
1-541-305-31	Sidewalk Repairs - Various				25,000	•	•	**	(25,000)	-100.0%	
-522-606-70	Vehicles		- I+1	498,669	-		*	*		n/a	
1-533-606-60	Fire Hydrant valve insertion/ Master Meters	147,640	144		8,700	-	8,700		(8,700)	-100.0%	
1-533-606-61	Cherry Street-Tyndall Parkway water main b	106,480			19	-	4.0	1 56	-	n/a	Completed
1-541-303-10	Engineering Storm / ADA		17,026	4,000	20,794	7,083	15,985	25,000	4,206	20.2%	
1-541-606-20	Stormwater Improvements	117,686	17,790	242,983	260,000	9,105	19,680	150,000	(110,000)	-42.3%	Impact Fees
1-541-606-50	FTOT Grant - Beautification Tyndal Pkwy	36,100	50,813	13,500	-	-	-		4	n/a	Completed
1-572-606-32	Gore Park - Engineering	-		61,845	•	-		- 20		n/a	
1-541-606-85	Cherry Street North - Paving & 2nd Sidewalk	-	-	222,569	1,914,787	154,359	154,359	2,297,183	382,396	20.0%	
1-541-606-30	Sidewalk Project - Various Repairs		-		25,000	-	-	194	(25,000)	-100.0%	
1-541-606-80	Road Paving	55,373	5,297	25,121	40,000	-	10,675	650,000	610,000	1525.0%	1/2 of Enzor Tyndall to S. Kimbrell
ub Total Infrastru	ucture	463,279	90,926	1,068,687	2,294,281	170,547	209,399	3,122,183	827,902		7
ther Projects											
1-519-606-20	Buildings (Storage bldg reno)	10,944		- 20	-	-	•	-	-	n/a	a
1-519-606-46	City Hall Renovations	5,595	-		-	-	-	1 10	-	n/a	a
1-535-606-60	CA-Rehabs - CDBG Grant Funded	190,589			131,300	6,963	6,963	2,933,000	2,801,700	2133.89	6 CDBG Grant
1-541-303-32	NRCS Grant - FA Drainage	_	223,576	1,340,597		12.1	4		13	n/a	a Completed in 2020
1-541-606-41	Berthe Ave Spillway Bridge	27,751	-		-		(A	- 6	14	n/	a
1-541-606-21	Fox & Lannie Row Pond Clean-up	i.	-	4.1				700,000	700,000	n/	American Rescue Plan Act
1-541-606-51	Cherry St Drainage - ARPA	4	-	4	-	40	-	2,800,000	2,800,000	n/	American Rescue Plan Act
1-541-606-52	Jan Drive Drainage - ARPA			12	, (a)			523,181	523,181	n/	American Rescue Plan Act
1-541-606-53	Genevieve Drainage - ARPA	14		(5)	14		•	564,000	564,000	n/	American Rescue Plan Act
1-530-606-54	FlexNet (Meter Reading) ARPA	-				<u> </u>	4	224,035	224,035		a American Rescue Plan Act
1-541-606-47	FTOT Grant - Beautification Tyndal Pkwy		164,273	169,738	18,167	13,625	13,625		(18,167)	-100.09	6 Completed in 2021
1-541-606-77	FDOT- Bob Little Rd Sidewalk	141	4	40,875		-	-	į.		n/	A Company of the Comp
1-541-606-78	FDOT-Wallace Rd Sidewalk		38,495	27,545	515,172	501,232	501,232		(515,172)	-100.09	% Completed 2021

City of Callaw	<i>y</i> ay										Final Budget 09/22/2021
Capital Impro	vement Program (CIP) Fund - FY 20	22 Budget						0			
Number	Description	FY2018 Actual (Audited)	FY2019 Actual (Audited)	FY2020 Actual (Audited)	FY2021 Budget	Actuals FY2021 Actuals Jun-21	FY 2021 Projected	FY2022 Budget	Incr (Decr) from FY 2021	% Budget Incr (Decr)	2022 Notes
1-541-606-79	FDOT Grant - Cherry Street Sidewalk		-	68,846	1,146,592	15,075	15,075	1,131,517	(15,075)	-1.3%	Construction funded in 2024 \$967,191
31-541-606-81	FDOT Grant - Boat Race Pathway		4	65,357	1,001,679	4,648	4,648	997,031	(4,648)	-0.5%	Design \$90,589 and Construction \$905,832
1-541-606-82	Paving Grant - STATE		29,700	560,154	1,000,000	-		-	(1,000,000)	-100.0%	\$1,000,000 State Applied to Cherry Street Paving
31-541-606-83	Stormwater Grant - STATE		6,520	401,250	99,312	91,795	91,795	4	(99,312)	-100.0%	
1-541-606-86	Boat Race Round-About		1 4	7,000	210,000	-	9,648	750,000	540,000	257.1%	New Round About - Boat Race Impact Fees
31-541-606-87	FDOT - Yellow Bluff Sidewalk	-		3,000		-		2,000	2,000	n/a	Eng \$65,000 Const \$316,823 CEI \$32,000
1-541-606-88	FDOT - Hickory Street Sidewalk			- ( <del>-</del> -)	1,551	1,550	1,550	-	(1,551)	-100.0%	
1-541-606-89	FDOT - Berthe Sidewalk Wallace to Boat Ra		-	4,000	2,655	2,654	2,654	2,000	(655)	-24.7%	Eng\$101,000 Cosn \$506,920 CEI \$40,000
1-541-606-90	FDOT - West Cherry Street Sidewalk		-	4,535	400,000	402	402	44,500	(355,500)	-88.9%	Design \$42,500 (Const. \$204,829 Funded in 2025)
1-541-606-91	428 - Signs & Guard Rails	1	-	975	248,223	158,175	181,775	73	(248,223)	-100.0%	
1-541-606-92	406 - Public Works Complex	-	¥		139,044	-		121,663	(17,381)	-12.5%	Fencing and Pole Barns
1-572-606-31	428 - City Parks	114,133	-	-	2,539,622	1		3,264,642	725,020	28.5%	Gore Park
1-572-606-20	428 - Soccer Field Bathroom		4	-	0	-	-	71,515	71,515	n/a	Soccer Field Bathroom - FEMA Alternate
1-541-606-84	428 - Road Paving		4		1,300,000	-			(1,300,000)	-100.0%	FEMA Road Paving moved to Gore Park
1-572-606-80	Arts & Conf Center Loop Road Paving	,	4	16,498	125,000	8,573	8,573	201,442	76,442	61.2%	Impact Fees
31-541-606-93	Paving Imperial Drive		1.20		0	7-		400,000	400,000	n/a	Imperial Drive Paving - Impact Fees
1-572-606-32	Defense Parks Grant	-	<u> </u>	14.	0	-	7,864		-	n/a	Parks Grant - Playgrounds
31-541-606-40	Berthe Ave Spillway Bridge	-		178,693	2,019,352	234,828	239,568	1,960,432	(58,920)	-2.9%	Bridge
Sub Total Other P	Project	349,013	462,564	2,889,061	10,897,669	1,039,520	1,085,371	16,690,959	5,793,290	53.2%	
TOTAL EXPENDI	ITURES/USES OF FUNDS	812,292	553,490	3,957,748	13,191,950	1,210,067	1,294,770	19,813,142	6,621,192	50.2%	
31-580-909-42	Transfer to Sewer		8,065	145,848		-	- 4	4	-	n/a	
REVENUES OVER	R (UNDER) EXPENDITURES	746,695	1,240,387	714,234		449,453	984,892	0	0	-100.0%	

ay										Final Budget 09/22/2021
Y 2022 Budget							30.457			
Description	FY 2018 (Audited)	FY 2019 (Audited)	FY 2020 (Audited)	FY 2021 Budget	FY '21 Actuals Jun-21	FY 2021 Projected	FY 2022 Budget	Incr (Decr) from FY 2021	% Budget Incr (Decr)	2022 Notes
CES										
Impact Fees - Water	159,336	206,252	158,569	140,000	280,991	374,655	250,000	110,000	78.6%	
Special Capital Ext Fees	15,950	3,438	8,662	2,500	4,110	4,110	3,500	1,000	40.0%	
State Grants - Storms & Floods	-		352,895	<u>\</u>	1.5	-	-	-	n/a	
NWFWMD Wtr Line Reloc Grt	121		-	-	-		•	-	n/a	
Water Charges	2,478,653	1,851,586	2,640,674	2,641,774	2,046,373	2,728,497	2,810,352	168,578	6.4%	Based on Historical Data plus 3.% growth increase
Account Fees	84			-	10	13	-	-	n/a	
Delinquincy Fees	73,307	64,400	97,685	115,389	77,850	103,800	106,914	(8,475)	-7.3%	
Penalties	51,151	24,974	55,211	70,926	49,214	65,619	67,587	(3,339)	-4.7%	
System Taps	3,249	3,195	2,020	3,000	3,400	4,533	3,000	-	0.0%	
Other Utility Income	111,214	111,123	131,887	175,660	155,627	207,503	213,728	38,068	21.7%	
Utilities Over/Short	(3,638)	(419)	25		(111)	(148)			n/a	
Service Work Charges			50	-	35	47	3 <del>+</del>		n/a	
Interest	4,975	9,040	4,598	240	231	308	308	68	28.5%	
Interest - Impact Fees	5,120	11,441	6,590	1,320	513	684	684	(636)	-48.2%	
Interest - Spec Cap Ext Fees	158	102	643					-	n/a	
Disposition of Fixed Assets		-	(5,296)	9,000	9,900	9,900		(9,000)	-100.0%	
Transfers from CIP	254,120		-		-				n/a	
Amort Premium 2015 Refunding	18,972	18,972	18,978	18,974	14,229	18,974	18,974	-	0.0%	
Use of Retained Earnings - UR	-	-		123,277	-	-	- 5	(123,277)	-100.0%	
Use of Retained Earnings - RES	(9,500)			189,000				-	n/a	
UES / SOURCES	3,163,151	2,304,104	3,473,190	3,491,060	2,643,929	3,520,363	3,475,048	172,988	-0.5%	· · · · · · · · · · · · · · · · · · ·
S										
Regular Salaries	217,943	198,774	247,073	302,430	206,899	275,865	339,625	37,195	12.3%	Salaries and Wages - 7.5 FTEs 2 Vacant
Cell Phone Allowance	600	819	1,110	1,200	833	1,110	1,200		0.0%	Utility Supervisor & Foreman
Overtime	15,934	29,549	22,327	26,250	15,203	20,271	30,000	3,750	14.3%	After hours call outs
Special Pay	-		5,550	•	-				n/a	
Sale of Leave	546	-				531	5	(532)	-100.0%	Not Budgeted covered by transfer.
Annual Leave Payout	187	- 1	124			336	-	(336)	-100.0%	Not Budgeted covered by transfer.
FICA Taxes	14,058	14,048	16,753			18,140			16.0%	Employer Portion of Payroll Tax
Medicare Taxes	3,288	3,285	3,918			4,243			16.1%	Employer Portion of Payroll Tax
Retirement Contrib	18,177	21,302	23,361	30,923	21,069	28,092	40,660	9,737	31.5%	
Other Post Employment Benefits	-		1	-	-		-		n/a	GASB 68 Audit Entry
Group Insurance				The second secon				20,210		
Health Ins Supplement	1,000					1,620				
Worker's Compensation		7,939	9,331	10,611	7,035	9,380	11,944	1,333		
Pension Expenses (GASB68)	(24,056)	-	-		307,442	14	537,631	75,261	n/a 16.3%	-30
	Impact Fees - Water Special Capital Ext Fees State Grants - Storms & Floods NWFWMD Wtr Line Reloc Grt Water Charges Account Fees Delinquincy Fees Penalties System Taps Other Utility Income Utilities Over/Short Service Work Charges Interest Interest - Impact Fees Disposition of Fixed Assets Transfers from CIP Amort Premium 2015 Refunding Use of Retained Earnings - UR Use of Retained Earnings - RES UES / SOURCES S Regular Salaries Cell Phone Allowance Overtime Special Pay Sale of Leave Annual Leave Payout FICA Taxes Medicare Taxes Retirement Contrib Other Post Employment Benefits Group Insurance Health Ins Supplement	Description	FY 2018	Page	Pry 2018	Process	Pry 2018	Product   Prod	Description	Description

City of Callaw	<i>l</i> ay										Final Budget 09/22/2021
Water Fund -	FY 2022 Budget							30,457			
Number	Description	FY 2018 (Audited)	FY 2019 (Audited)	FY 2020 (Audited)	FY 2021 Budget	FY '21 Actuals Jun-21	FY 2021 Projected	FY 2022 Budget	Incr (Decr) from FY 2021	% Budget Incr (Decr)	2022 Notes
41-533-303-10	Engineering Services	-	-	-		-	L.		(4)	n/a	
41-533-303-40	Cleaning & Laundry	3,203	3,288	2,629	2,340	2,111	2,814	3,000	660	28.2%	Uniform Cleaning and Rental
41-533-303-41	Other Contractual Services	25,715	31,083	20,752	23,902	10,595	14,126	28,243	4,341	18.2%	Web Map \$1200, GIS \$2890, Cleaning \$1248, Disinfections \$2800 Copier \$1080, Hep B \$500, Water Samples \$5400 Other Testing a Samples, Security \$1200 & Radios \$750 work order \$3575
41-533-303-43	Cost of Water	1,061,139	857,839	865,924	976,820	715,088	1,053,450	1,132,459	155,639	15.9%	Cost to purchase Water from Bay Co.
41-533-303-45	Debt Collection Service	3,464	469	2,235	5,500	4,541	6,054	6,000		9.1%	
41-533-303-46	Uncollectible AR Allowance	9,892	26,777	18,606	10,000	-	10,000	10,000		0.0%	
41-533-303-42	Other Contractual UB	-		- 1		1			-	n/a	
41-533-304-00	Travel & Per Diem	_	72		_	2			-	n/a	
41-533-304-10	Communications/Telephone	3,014	2,248	2,447	2,507	1,893	2,524	2,700	193	7.7%	Phones
41-533-304-20	Transportation/Postage	900	1,187	1,240	2,000	1,611	2,148		500	25.0%	
41-533-304-30	Utilities	15,307	11,332	15,115	15,000	12,467	16,622		3,000	20.0%	Water and Electric
41-533-304-40	Rentals & Leases	778	226	-	-	-	-			n/a	
41-533-304-50	General & Liability Insurance	-	)			-				n/a	
41-533-304-60	R & M Buildings & Grounds	587	424	1,683	700	673	897	1,000	300	42.9%	Repairs for buildings
41-533-304-61	R & M Machinery & Equipment	9,093	11,320	7,658	10,000	3,479	4,639	10,000		0.0%	Repairs for Water Equipment and Machinery
41-533-304-62	R & M Vehicles	5,791	7,687	13,193	15,000	12,210	16,280	15,000		0.0%	All Vehicle Repairs
41-533-304-63	R & M Distribution System	96,242	44,839	63,086	67,425	38,930	51,906	70,000	2,575	3.8%	Regular Maintenance
41-533-304-64	R & M Distrib Sys- Sandy Creek	23,442	11,439	13,314	14,000	992	1,323	14,000		0.0%	Various repairs - as needed
41-533-304-65	R & M IT Equipment			-	i A	4	-		114	n/a	
41-533-304-70	Printing & Binding	-	104	-	500	-		500	-	0.0%	
41-533-304-90	Other Current Charges	3,086	9,524	4,528	5,500	5,030	6,706	6,500	1,000	18.2%	Trash \$695 , Locates \$1940, Printer \$809, Misc. \$500
41-533-305-10	Office Supplies & Small Equip	60	2,534	2,952	3,800	2,648	3,531	3,800		0.0%	Office and Shop supplies
41-533-305-20	Operating Supplies	8,593	6,366	7,974	8,000	6,166	8,221	8,500	500	6.3%	Small Tools operating supplies
41-533-305-21	Fuel & Lubricants	15,417	12,885	12,869	15,000	10,622	14,162	17,000	2,000	13.3%	City vehicles and machinery
41-533-305-22	Uniforms	1,485	1,461	1,047	1,800	1,039	1,385	1,800		0.0%	Saftey Boots and Supervisor Uniform purchases
41-533-305-23	Meters	2,968	42,362	129,719	130,000	79,464	105,952	75,000	(55,000)	-42.3%	Pearl Water Meters/Transmitters New Const & Replacements
41-533-305-24	Meters - Sandy Creek	371	-	-	500	-		500		0.0%	
41-533-305-30	Road Materials & Supplies		-		u-	-			-	n/a	
41-533-305-40	Books, Publications & Dues	747	6	1,165	1,200	560	747	1,200		0.0%	
41-533-305-50	Education	3,877	455	452	1,360	545	727	1,360		0.0%	-
41-533-305-90	Depreciation	543,971	554,858	549,207	-	-	-		G¥.	n/a	
	Total Operating	1,839,139	1,640,788	1,737,797	1,312,854	910,661	1,324,215	1,429,062	116,208	8.9%	-31

City of Callawa	ay										Final Budget 09/22/2021
Nater Fund - F	Y 2022 Budget							30,457			
Number	Description	FY 2018 (Audited)	FY 2019 (Audited)	FY 2020 (Audited)	FY 2021 Budget	FY '21 Actuals Jun-21	FY 2021 Projected	FY 2022 Budget	Incr (Decr) from FY 2021	% Budget Incr (Decr)	2022 Notes
41-533-707-10	Principal Pmt on Debt	-			327,500		327,500	345,000	17,500	5.3%	1/2 Principle payment Bonds \$690,000
41-533-707-20	Interest	327,291	327,291	327,291	327,291	247,055	327,291	310,916	(16,375)	-5.0%	2015 Bond Interest
41-533-707-30	Bond Premium Amortization	38,148	38,148	38,133	38,143	28,611	38,143	38,143	-	0.0%	2015 Advance Refunding bonds
41-533-707-40	Bond Closing Costs	-	-	-	-			-	•	n/a	
	Total Debt Service	365,439	365,439	365,424	692,934	275,666	692,934	694,059	1,125	0.2%	
41-533-606-70	Vehicles	_		-	180,514	21,897	180,514	53,858	(126,656)	-70.2%	3 Yard Dump Truck
41-533-606-20	Buildings		-	-				33,182	33,182	n/a	
41-533-606-30	Improvements other than Bldgs	-	-		3,103	1,552		4,878	4,878	57.2%	IT Equipment Routers
41-533-606-40	Mach & Equipment	-		- 4		-	-	-	-	n/a	
41-533-606-60	Utility Infrastructure	_	-	-	303,123	239,716	239,716	75,000	(164,716)	-75.3%	Pearl Water Meters/Transmitters New Const & Replacements
41-533-606-61	Utility Infrastructure - Sandy Creek	-	-	-			-		-	n/a	
41-533-606-64	Automation of METER System	-			- 1	-			-	n/a	
	Total Capital Outlay	-	-	-	486,740	263,164	420,230	166,918	(253,312)	-65.7%	
41-581-303-99	Indirect Cost Transfer	260,184	279,228	295,596	292,191	219,141	292,188	329,170	36,979	12.7%	
41-530-303-99	UB Cost Transfer	199,243	189,926	225,502	253,971	170,957	227,943	287,751	33,780	13.3%	
41-580-909-30	Transfer to General Fund		-		4	-	-	4	-	n/a	
41-580-909-50	Transfer to Sewer Fund		-	-		-	1.4	-	-	n/a	
41-584-909-10	Budgeted Increase to Reserves	-	-		(10,000)	1		3.1	-	-100.0%	
	Total Non-Operating	459,427	469,154	521,098	536,162	390,098	520,131	616,921	70,759	15.1%	
TOTAL EXPENSES	S / USES	2,982,209	2,797,491	3,001,626	3,491,060	2,147,031	3,367,144	3,444,591	10,042	-1.3%	
REVENUES OVER	(UNDER) EXPENSES	180,942	(493,386)	471,564		496,898	153,220	30,457	162,946	n/a	

City of Callaw	vay										Final Budget 09/22/2021
Sewer Fund -	FY 2022 Budget							380,421			
Number	Description	FY 2018 Audited	FY 2019 Audited	FY 2020 Audited	FY 2021 Amended Budget	FY '21 Actuals Thru Jun-21	FY 2021 Projected	FY 2022 Budget	Incr (Decr) from FY 2021	% Budget Incr (Decr)	2022 Notes
REVENUES/SOUR	CES										
42-320-324-21	Impact Fees - Sewer	350,651	435,059	251,020	250,000	526,789	702,386	250,000	1/4	0.0%	
42-320-325-05	Special Capital Ext Fees	9,392	-	6,127	1.2	2,765	3,686	2,500	2,500	n/a	
42-330-334-10	State Grant - Storms & Floods	211	7-1	687,750	1-			-	<u> </u>	n/a	
42-340-343-31	Collection of Bad Debt	-	7-	-	-	1,605	2,140	-		n/a	
42-340-343-32	Account Fees	17,159	18,928	21,000	20,973	17,358	23,145	23,839	2,866	13.7%	Account Fees
42-340-343-33	Delinquency Fees	400	-	-	-		-	-		n/a	
42-340-343-34	Penalties	79,766	38,109	75,707	75,000	70,199	93,598	96,406	21,406	28.5%	Past Due Account Fees
42-340-343-35	System Taps	3,960	2,620	1,540	2,000	2,150	2,867	2,953	953	47.6%	Sewer Tap Fees @ \$200 each
42-340-343-36	Other Utility Income	632	1,707	250		390	520	536	536		Road Bores
42-340-343-50	Sewer / Wastewater Charges	3,964,167	2,761,710	3,871,027	3,922,506	3,067,510	4,090,013	4,212,713	290,207		Monthly Billed Charges - Increase by 3% Growth
42-360-361-10	Interest	60,242	56,802	11,068	480	609	812	812	332		Based on Current months
42-360-361-20	Interest - Impact Fees	29,717	47,496	25,429	8,400	2,983	3,977	3,977	(4,423)		Based on Current months
42-360-361-45	Interest - Sandy Creek Assmts	33,036	27,060	19,542	14,196	-	-	-	(14,196)	-100.0%	SC Completed
42-360-364-00	Disposition of Fixed Assets		(2,898)	(1,193)	9,000	9,000	9,000		(9,000)	-100.0%	Sale of old equipment
42-360-369-00	Income/Loss from Joint Venture	553,759	-	643	4	-	-			n/a	Joint Venture - Year End Adjustment
42-380-382-10	Transfers from General Fund	-	4		3,250,000	1,500,000	3,750,000	-	(3,250,000)	-100.0%	Fully paid back in 2021
42-380-382-30	Transfers from CIP	190,589	8,065	145,848		4		1.4		n/a	a
42-380-384-11	Amort-Premium 2015 Refunding	18,974	18,972	18,978	18,974	14,229	18,972	18,974	_	0.0%	2015 Bond Premium
42-380-389-10	Use of Retained Earnings	(21,003)	-	9		-				n/a	a
42-380-389-20	Use of Restricted Reserves	-	-	•	250,000	1		564,275	314,275	125.7%	Sewer Impact Fees - Berthe Lift Station
TOTAL REVENUES	S/SOURCES	5,291,441	3,413,629	5,134,735	7,821,529	5,215,587	8,701,115	5,176,985	(2,644,544)	-33.8%	6
EXPENSES / USES	S										
42-535-101-20	Regular Salaries	253,572	207,301	213,504	273,950	162,834	217,112	340,770	66,820	24.4%	Salaries and Wages - 7.5 FTE's 3 Vacant
42-535-101-35	Cell Phone Allowance	1,800	2,019	1,710	1,710	1,233	1,643	1,710		0.0%	Collection Foreman, Lift Station Foreman,
42-535-101-40	Overtime	5,200	4,479	2,115	4,200	561	749	5,000	800	19.0%	After hours call outs
42-535-101-50	Special Pay		-	6,050	-	-		- 6	-	n/a	a
42-535-101-60	Sale of Annual Leave	2,186	462	-	532	531	708	-	(532)	-100.0%	Not Budgeted covered by transfer.
42-535-101-65	Annual Leave Payout	-	4,844	481		-	14		-	n/a	a Not Budgeted covered by transfer.
42-535-102-10	FICA Taxes	15,428	13,300	13,115	18,567	9,803	13,070	21,436	2,869		6 Employer Portion of Payroll Tax
42-535-102-11	Medicare Taxes	3,608	3,111	3,067	4,342		3,057	5,017		15.5%	6 Employer Portion of Payroll Tax
42-535-102-20	Retirement Contrib	22,441	19,154	18,818	29,941	16,507	22,009	38,036	-	27.0%	6 FRS Contribution
42-535-102-26	Other Post Employment Benefits				-					-	a GASB 68 Audit Entry
42-535-102-20	Group Insurance	75,429	55,997	59,170	96,312	41,760	55,680	121,843	25,531		6 Employee Health Ins. Contribution
42-535-102-31	Health Insurance Supplement	. 0, .20	-	245	400	315	420	420			6 Only if proof of Coverage \$100 per month
42-535-102-40	Worker's Compensation	8,308	6,073	5,727	9,920	3,665	4,887	11,111	-		6 WC Insuance based on Wages
	Troiner a compensation	0,000					2,136	11,111	(1,603)		
	Unemployment Comp	3.1	/11	/ hk1	Iniis	I DUY					(6)
42-535-102-40 42-535-102-50 42-535-102-90	Unemployment Comp Pension Expenses (GASB68)	(37,899)	711	2,581	1,603	1,602	2,130		(1,003	-100.07 n/	

City of Callaway Sewer Fund - FY 2022 Budget								380,421			Final Budget 09/22/2021
42-535-303-10	Engineering Services	1	-	-	2,500	2,500	3,333	5,000	2,500	100.0%	Misc - not project related
42-535-303-11	Legal Fees - City Attorney		-	1.2	-	-	0	i a		n/a	
42-535-303-40	Cleaning & Laundry	4,256	6,969	2,075	2,860	1,225	1,633	2,860		0.0%	Uniform Service
42-535-303-41	Other Contractual Services	19,659	12,115	4,778	37,255	12,145	16,194	17,325	(19,930)	-53.5%	Cleaning \$1300, Empty Vac Truck \$2500, Security \$1200, Radios \$750, Hep Shots & Work Order \$3575 temp labor
42-535-303-43	Cost of Treatment	2,281,621	1,939,983	1,455,092	1,521,158	1,176,934	1,587,445	1,756,122	234,964	15.4%	Cost of Sewer Treatment 2.97 up .11 or 3.846%
42-535-303-46	Uncollectible AR Allowance	7,629	23,770	14,454	10,000	4	10,000	10,000		0.0%	
42-535-303-42	Other Contractual UB	q=, l	-	-	- 2	-	0	- 2		n/a	
42-535-304-00	Travel & Per Diem	-	18							n/a	
42-535-304-10	Communications/Telephone	1,827	1,498	1,814	1,800	1,142	1,523	2,000	200	11.1%	
42-535-304-20	Transportation/Postage	1,299	1,238	558	2,640	1,795	2,394	2,640		0.0%	
42-535-304-30	Utilities	63,429	62,011	64,838	62,000	64,331	85,775	89,000	27,000	43.5%	For Lift Stations
42-535-304-31	Utilities - Sandy Creek	6,087	6,124	5,883	6,202	4,898	6,531	7,000	798	12.9%	
42-535-304-40	Rentals & Leases	778	146	-		-		-	-	n/a	
42-535-304-50	General & Liability Insurance		-	-		-		-	7.4	n/a	
42-535-304-60	R & M Buildings & Grounds	555	93	1,531	500	184	245	500	*	0.0%	Repairs for buildings
42-535-304-61	R & M Machinery & Equipment	15,229	14,982	12,100	23,000	4,702	6,269	23,000		0.0%	Repairs for Sewer Equipment and Machinery
42-535-304-62	R & M Vehicles	9,647	8,257	14,335	22,500	1,692	2,255	22,500	-	0.0%	All Vehicle Repairs
42-535-304-63	R & M Collection System	71,751	18,241	18,778	60,000	44,715	59,620	60,000			Regular Maintenance
42-535-304-64	R & M Lift Stations	23,721	25,925	34,164	38,000	30,067	40,090	40,000	2,000	5.3%	Various repairs - as needed
42-535-304-65	R & M IT Equipment	-	-	-		-	-		-	n/a	
42-535-304-66	R & M Collection Sys-Sandy Cr	24,893	21,405	16,184	29,000	23,544	31,392	32,000	3,000	10.3%	Various repairs - as needed
42-535-304-70	Printing & Binding		-						-	n/a	
42-535-304-90	Other Current Charges	1,151	936	880	980	714	951	1,000			
42-535-305-10	Office Supplies & Small Equip	986	1,662	1,345	1,500		-	1,500	-	0.0%	
42-535-305-20	Operating Supplies	7,222	4,697	7,379	8,750	4,392	5,856	8,750		0.0%	
42-535-305-21	Fuel & Lubricants	27,994	18,799	17,472	20,000	15,476	20,635	25,000			For Vehicles & Equipment
42-535-305-22	Uniforms	1,295	1,550	1,391	1,800	323	430	1,800	-	0.0%	
42-535-305-30	Road Materials & Supplies	17	-	337	1,000			1,000		0.0%	
42-535-305-40	Books, Publications & Dues	187	35	281	500	35	47	500		0.0%	
42-535-305-50	Education	3,137	225	1,528	2,360	-		2,360		0.0%	
42-535-305-90	Depreciation	503,417	494,941	470,608	-	-	14		-	n/a	
	Total Operating	3,077,785	2,665,620	2,147,805	1,856,305	1,390,814	1,882,619	2,111,857	255,552	13.8%	

City of Callawa	у										Final Budget 09/22/2021
Sewer Fund - F	Y 2022 Budget							380,421			
Number	Description	FY 2018 Audited	FY 2019 Audited	FY 2020 Audited	FY 2021 Amended Budget	FY '21 Actuals Thru Jun-21	FY 2021 Projected	FY 2022 Budget	Incr (Decr) from FY 2021	% Budget Incr (Decr)	2022 Notes
2-535-707-10	Principal Pmt on Debt	-		-	327,500	-	327,500	345,000	17,500	5.3%	1/2 Principle payment Bonds \$690,000
2-535-707-20	Interest Pmt on Debt	327,291	327,291	327,291	327,291	245,468	327,291	310,916	(16,375)	-5.0%	2015 Bond Interest
2-535-707-11	Principal Pmt on Debt-Sandy Creek			-	62,487	62,487	62,487	-	(62,487)	-100.0%	Paid in full FY 2021
2-535-707-21	Interest Pmt on Debt-Sandy Creek	14,489	7,862	5,085	3,226	1,613	3,226	-	(3,226)	-100.0%	Paid in full FY 2022
2-535-707-40	Bond Issuance Costs	5,500	3,000	2,750	5,500	2,750	5,500	5,500	-	0.0%	Required Reports for Audit
2-535-707-30	Amortization - Loss on AdvRef	38,148	38,148	38,133	38,143	28,611	38,143	38,143	-		2015 Advance Refunding Bonds
	Total Debt Service	385,428	376,301	373,259	764,147	340,929	764,147	699,559	(64,588)	-8.5%	
2-535-606-20	Buildings					-		45,524	45,524	n/a	Pole Barns Conditional Based on Bids - Sewer Pump & Equipment
2-535-606-30	Improvements other than Bldgs	-	-		3,103	1,552	3,103	4,878	1,775	57.2%	IT Equipment Routers
2-535-606-31	Lift Station Upgrades			-	÷	-	L	564,275	564,275	n/a	Berthe Bridge Lift Station
2-535-606-32	AWT Master Lift Station - Odor Control	-	4	-		-	-	-	-	n/a	
2-535-606-40	Mach & Equipment		-	-	•		-	77,818	77,818	n/a	Radar locator \$14,420, Trailer \$8,095 & Mini Escavator \$55,303
2-535-606-41	Office Mach & Equipment	-	-	-	2,782	2,781	2,782	-	(2,782)	-100.0%	
12-535-606-60	Utility Infrastructure	0-	-	-	310,405	72,755	310,405	103,326	(207,079)	-66.7%	ByPass Pumps 2 @ \$51,663
12-535-606-61	Utility Infrastructure - Sandy Creek		-			-	100	-	-	n/a	
12-535-606-70	Vehicles	-	-	-	114,057	21,847	114,057	27,063	(86,994)	-76.3%	Work Truck
	Total Capital Outlay				430,347	98,935	430,347	822,884	392,537	91.2%	
2-580-909-30	Transfer To General Fund	-	-	-	-	-	0			n/a	
12-580-909-20	Transfer To Water Fund	-		-		-	0		•	n/a	
2-581-303-99	Cost Allocation Transfers	260,184	279,228	295,596	292,191		292,188	329,170	36,979	-	Allocation of Overhead Cost from General Fund
12-530-303-99	UB Cost Transfer	199,243	189,926	225,503	253,971	170,957	227,943	287,751	33,780	13.3%	Allocation of UB Cost from General Fund
42-584-909-10	Budgeted Increase to Reserves	-	- 2		3,793,091	1,500,000	3,750,000	-		400.000	Transfer from General Fund for Hurricane Funds
42-584-909-20	Budgeted Increase to Reserve (Rest)	-	•	) <del>(</del>	(10,000)	-			-	-100.0%	
	TOTAL NON-DEPARTMENTAL	459,427	469,154	521,099	4,329,253	1,890,098	4,270,131	616,921	70,759	-85.7%	
TOTAL EXPENSES/U	USES	4,272,713	3,828,525	3,368,745	7,821,529	3,961,879	7,668,715	4,796,564	758,126	-38.7%	
REVENUES OVER (L	INDED) EVDENCES	1,018,728	(414,895)	1,765,990		1,253,707	1,032,400	380,421	(3,402,670)	nla	

City of Callawa	у										Final Budget 09/22/2021
Solid Waste Co	ollection - FY 2022 Budget							(12,411)			
Number	Description	FY 2018 (Audited)	FY 2019 (Audited)	FY 2020 (Audited)	FY 2021 Amended Budget	FY 21 Actuals Thru Jun-21	FY 2021 Projected	FY 2022 Budget	Incr (Decr) from FY 2021	% Budget Incr (Decr)	2022 Notes
REVENUES/SOUR	CES										
13-330-334-10	Storm Grants - Storms & Floods	2	-	84,257	-	-	2	, A		n/a	
3-340-343-31	Collection of Bad Debt				-	144			-	n/a	
43-340-343-34	Penalties	11,259	6,732	12,691	16,432	12,329	16,439	16,932	500	3.0%	
13-340-343-36	Other Utility Income	_	-	- 1						n/a	
13-340-343-40	Solid Waste Service Fees	578,839	423,237	655,733	666,714	529,877	706,502	727,697	60,983	9.1%	Based on history plus 3.% growth new conttruction
43-360-361-10	Interest	5,686	10,386	5,685	180	166	221	221	41	22.8%	
43-360-364-00	Disposition of Fixed Assets			49,900	16,000	16,000	16,000		(16,000)	-100.0%	
43-360-365-00	Sales of Surplus or Scrap	4,304	346	2,618	3,000	7,762	7,762	6,000	3,000	100.0%	
43-380-381-10	Transfer from General Fund	220,000		-	- 1		-			n/a	
13-380-389-10	Use of Retained Earnings		-	4	186,117	-				-100.0%	
TOTAL REVENUES /	SOURCES	820,088	440,700	810,885	888,443	566,277	746,924	750,850	48,524	-15.5%	
EXPENSES / USES											
43-534-101-20	Regular Salaries	126,413	108,251	118,965	135,234	75,512	100,682	150,884	15,650	11.6%	Salaries and wages - 4 FTEs
43-534-101-35	Cell Phone Allowance	175	300	300	300	225	300	300			Supervisor
43-534-101-40	Overtime	257	1,641	243	500	4.0		500			After hours call outs
43-534-101-50	Special Pay			4,000		-	-			n/a	
43-534-101-65	Annual Leave Payout	2.1			140	140	187		(140)	-100.0%	Not Budgeted covered by transfer.
43-534-102-10	FICA Taxes	8,110	6,687	7,362	7,742	4,684	6,246	9,354	1,612		Employer Portion of Payroll Tax
43-534-102-11	Medicare Taxes	1,897	1,564	1,722	1,811	1,096	1,461	2,188	377		Employer Portion of Payroll Tax
43-534-102-20	Retirement Contrib	10,701	9,250	10,433	13,596	7,565	10,087	16,597	3,001		FRS Contribution
43-534-102-26	Other Post Employment Benefits				-		- 1		-		GASB 68 Audit Entry
43-534-102-30	Group Insurance	28,907	23,567	23,231	44,132	11,951	15,935	39,260	(4,872)		Employee Health Ins. Contribution
43-534-102-31	Health Ins Supplement	1,600	2,400	2,100	1,200	900	1,200	1,200			Only if proof of Coverage \$100 per month
43-534-102-40	Worker's Compensation	6,218	3,205	5,264	11,094	3,391	4,521	12,313	1,219		WC Insuance based on Wages
43-534-102-50	Unemployment Comp	-	•		1,650	1,650	2,200	-	(1,650)		
43-534-102-90	Pension Expense (GASB68)	6,823			1-1	- 1			s= (	n/a	
	Total Personnel	191,099	156,863	173,621	217,399	107,114	142,819	232,596	15,197	7.0%	
43-534-303-40	Cleaning & Laundry	2,842	3,048	1,060	2,080	941	1,254	2,080		0.0%	Uniform Cleaning and Rental
43-534-303-41	Other Contractual Services	215,430	1,226	73,815	161,248	1,736	142,315	164,823	3,575	2.2%	Ave. 20,000 cu yrds per yr. @ \$9.00 per yrd.
43-534-303-42	Other Contractual UB	-	-	-		-	_	2		n/a	

City of Callawa	ay										Final Budget 09/22/2021
Solid Waste Co	ollection - FY 2022 Budget							(12,411)			
Number	Description	FY 2018 (Audited)	FY 2019 (Audited)	FY 2020 (Audited)	FY 2021 Amended Budget	FY 21 Actuals Thru Jun-21	FY 2021 Projected	FY 2022 Budget	Incr (Decr) from FY 2021	% Budget Incr (Decr)	2022 Notes
43-534-303-46	Uncollectible AR Allowance	602	3,034	1,826	1,500	10.	1,500	1,500		0.0%	
43-534-304-00	Travel & Per Diem	2 - 2 - 2	-	141	•	-/-	-			n/a	
13-534-304-10	Communications/Telephone	11	5	17	20	8	10	20		0.0%	
13-534-304-20	Transportation/Postage	180	270	1,200	800	400	533	600	(200)	-25.0%	
13-534-304-50	General & Liability Insurance	-				-			i i	n/a	
13-534-304-60	R & M Buildings & Grounds	2		1,175		_			-	n/a	1
43-534-304-61	R & M Machinery & Equipment	7,478	1,561	1,691	6,000	2,573	3,430	6,000		0.0%	Steet Sweeper & Trucks
43-534-304-62	R & M Vehicles	17,686	9,514	15,055	30,000	3,157	4,209	20,000	(10,000)	-33.3%	Sweeper \$3000 For tires, Maint. & brooms
43-534-304-65	R & M IT Equipment						1.5		-	n/a	
43-534-304-70	Printing & Binding	21	7.201							n/a	
43-534-304-90	Other Current Charges	240	56	39	800	30	40	800		0.0%	
43-534-304-91	Tipping Fees	147,387	5,042	111,222	160,000	63,985	135,314	160,000		0.0%	6
43-534-305-10	Office Supplies & Small Equip	123	178	144	150		-	150		0.0%	Share of office supplies
43-534-305-20	Operating Supplies	1,105	(29)		3,000			3,000		0.0%	Small tools and supplies (safety apparel)
43-534-305-21	Fuel & Lubricants	33,442	18,617	20,074	30,000	12,522	16,695	30,000		0.0%	Sweeper \$7500 for additional fuel
43-534-305-22	Uniforms	689	765	665	1,000		546	1,000			Saftey Boots and Supervisor Uniform purchases
43-534-305-40	Books, Publications, Dues	48		-	100		-	100	-	0.0%	
43-534-305-50	Education	81			250	250	333	250		0.0%	***
43-534-305-90	Depreciation	62,979	79,495	60,654	-	-	•		-	n/a	
	Total Operating	490,344	122,782	288,636	396,948	86,010	306,180	390,323	(6,625)	-1.79	6
43-534-606-20	Buildings	-	-		-	4	-	16,937	16,937	n/a	Pole Barn Conditional Based on Bids - Transfer Station
43-534-606-40	Mach & Equipment	_	_		163,271	151,088	151,088	÷	(163,271)	-100.0%	6
43-534-606-41	Office Mach & Equipment	-	·	-	2,785	2,784	2,784		(2,785)	-100.0%	6
43-534-606-70	Vehicles	-	-	-		·	-	19	4	n/a	a
	Total Capital Outlay		•		166,056	153,872	153,872	16,937	(149,119)	-89.8%	6
43-581-303-99	Indirect Allocation	99,120	101,544	107,484	109,540	82,152	109,536	123,404	13,868	12.79	6
43-584-909-10	Increase to Reserves	14		-	(1,500	) -	-		-	n/	a
43-584-909-10	Budgeted Increase to Reserves	-								n/	a
	Total Non-Operating	99,120	101,544	107,484	108,040	82,152	109,536	123,404	13,868	14.29	/6
TOTAL EXPENSES	S / USES	780,564	381,190	569,741	888,443	429,149	712,407	763,261	(126,678	-14.19	/6
	(UNDER) EXPENSES	39,525	59,510	241,144		137,129	34,517	(12,411)	175,202	n/	a

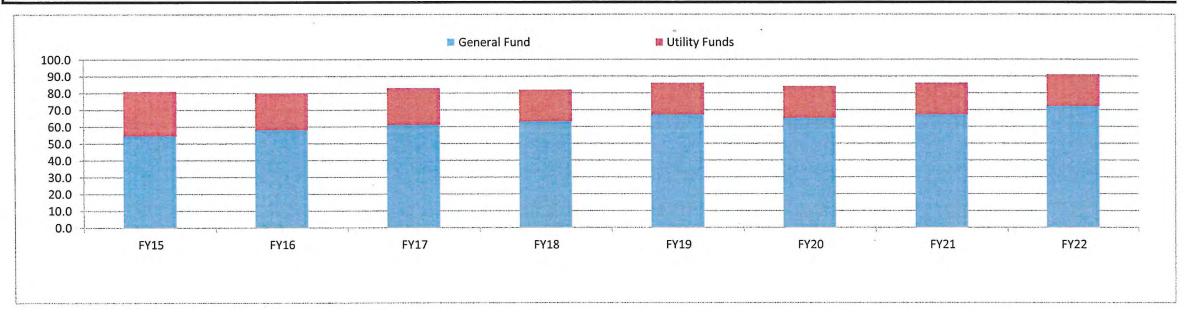
City of Callaway		1																								
Y 2022 Personnel Budget Detail		1																								
Home # Dept Employee Name	Position Title	mp Tv	Pay Grade	Date Last Pay	Date Hired	Years of Service	Reg Hours	Current Rate	Salary / Wages	Fire Shift Overtime	Straight Increase	Proposed Salaries / Wages	Amount of	New Hourly Rate		Trng Amt	Hith Ins Adj	Soc Sec	Medicare	Retirement	Select FRS %	Estimated Health Contr	Life Ins.	Worker's Comp	Select WC	Total Employee
stimated Change		1				9/30/2021					2.00	0.0%				1 1				133-0-0-0-1	3 10 3 10					100000000000000000000000000000000000000
City Commission  5 Total City Commission  City Manager				i			1		50,000	-		50,000						3,100	725					90		53,91
1 Total City Manager	i.	1	1	r i	1	I.		1 1	136,510	0	4,160	140,670	4,160		i i	0	0	9,019	2,109	41,498	0	19,006	45	253	0	212,60
3 Total Finance	T	r r	l l	1		1		1 1	166,650	0	12,480	179,130	12,480		1	0	0	11,106	2,597	36,502	0	23,283	134	322	   0	253,0
Utility Billing 7 Total Utility Billing		1.	1						233,321	0	29,328	262,649	29,328			0	0	16,285	3,809	28,892	0	68,304	312	3,166	0	383,4
Code Enforcement  3 Total Code Enforcement	I	1	1	bi ii	1	L		1 1	107,723	0	16,640	124,363	16,640		1	0	١١١	7,710	1,804	13,681	0	39,082	179	2,263	1 0	189,0
City Clerk  2 Total City Clerk	1	1	1	1	1	la d	1	1 1	97,053	0	8,320	105,373	8,320		1	0		6,533	1,528	11,591	0	25,540	89	190	0	150,8
General Government  0.5  Total General Government	I .	1	1	1	1		1	1 1	43,000	0	0	43,000	0		1	0	0	2,666	624	4,730		0		783	0	51,8
Human Resources  1 Total Human Resources						1			58,000	0	4,162	62,160	7,160			0	0	3,854	902	6,838	0	5,940	45	111		79,8
19 Total Fire Department 156 Estimated hours of shift overtime	1	1	1	t .	1	1	1 156		765,085	58,708	86,840	851,925	86,840		1	5,021		56,770	13,281	238,069		196,027	848	36,804	1	1,398,74
Public Works - Street / Planning Total Public Works - Street									421,629	0	56,576	483,205	61,576			0	0	29,955	7,010	53,154		122,959	607	34,887		731,7
Maintenance 3 Total Maintenance			1			1			125,694	0	12,480	138,174	12,480			1 0	0	8,567	2,004	15,199	0	26,015	134	3,923		194,0
Leisure Services 13.5 Total Leisure Services							8,565		510,138		54,080	564,218	54,080					34,980	8,180	62,063		178,671	625	20,143		868,88
72	General Fund Totals:								2,714,803	58,708	285,066	3,004,867	293,064			5,021	0	190,545	44,573	512,217	0	704,827	3,018	102,935		4,568,0
7.5 Total Water									324,120	0	34,112	358,232	34,112			0	0	22,209	5,197	39,406		85,125	366	11,737		522,2
7.5 Total Sewer	r F	1	T T	1	1	1	i I	1	300,265	0	34,112	334,377	34,112		1	0	0	20,730	4,852	36,782	l	121,462 	366	10,904 1	1	529,4
4 Total Solid Waste	1		ī	1	1	1		1	134,244		16,640	150,884	16,640		1			9,354	2,188	16,597		40,282	179	12,313		231,79
19	Enterprise Funds Total								758,629	0	84,864	843,492	84,864			0	0	52,293	12,236	92,786	0	246,868	911	34,955	5	1,283,5
91	Citywide Funded Totals:			100					3,473,431	58,708	369,930	3,848,359	377,928		152,10	5,021	0	242,838	56,809	605,002		951,695	3,928	137,889		5,851,5

City of Callaway FY 2022 Budget

# **Team Count By Department**

Final Budget 09/22/2021

Department	FY13 Budget	FY14 Budget	FY15 Budget	FY16 Budget	FY17 Budget	FY18 Budget	FY19 Budget	FY20 Budget	FY21 Budget	FY22 Budget	Change
City Commission	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	0.0
City Administration	9.0	9.0	9.0	11.0	12.0	15.0	16.0	14.5	14.5	14.5	0.0
Planning/Code Enforcement	2.0	2.0	2.0	2.0	2.0	2.0	3.0	3.0	3.0	3.0	0.0
Fire Department	15.0	15.0	15.0	16.0	16.0	16.0	16.0	16.0	16.0	19.0	3.0
Public Works	16.5	13.5	14.5	15.0	15.0	15.0	15.0	15.0	16.0	17.0	1.0
Leisure Services	9.0	9.0	9.0	9.0	11.0	10.0	12.0	11.5	12.5	13.5	1.0
Water & Sewer Utilities	22.0	22.0	22.0	18.0	18.0	15.0	15.0	15.0	15.0	15.0	0.0
Solid Waste	4.5	4.5	4.5	4.0	4.0	4.0	4.0	4.0	4.0	4.0	0.0
<b>Total Personnel</b>	83.0	80.0	81.0	80.0	83.0	82.0	86.0	84.0	86.0	91.0	5.0





# **Fund Summaries**

City of Callaway							
Actual / Anticipated Reserves					Final	Budget 09	9/22/2021
FY 2022							
Governmental Funds	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021 Projected	FY 2022 Budget
General Fund							
Beginning Fund Balance	\$ 3,834,878   \$	3,608,787	\$ 4,178,304	\$ 5,280,966	\$ 2,601,772	\$ 2,321,286	\$ 3,718,461
Net Change in Fund Balance	(226,091)	569,517	1,102,662	(2,679,194)			137,732
Fund Balance at Year-End	3,608,787	4,178,304	5,280,966	2,601,772	2,321,286	3,718,461	3,856,193
Restricted	623,924	757,344	1,252,643	1,864,459	1,607,053	1,078,759	77,567
Un-restricted	2,984,863	3,420,960	4,028,323	737,313	714,233		3,778,627
Fund Balance at Year-End	3,608,787	4,178,304	5,280,966	2,601,772	2,321,286	3,718,461	3,856,193
Beginning Fund Balance	97,120	109,186	29,528	77,202	165,438		
Net Change in Fund Balance	12,066	(79,658)	47,674	88,236	(2,363		87,786
Fund Balance at Year-End	109,186	29,528	77,202	165,438	163,076	182,179	269,964
Restricted	109,186	29,528	77,202	165,438	163,076	182,179	269,964
Un-restricted	*	-	-	-	-		-
Fund Balance at Year-End	109,186	29,528	77,202	165,438	163,076	182,179	269,964
Capital Projects Fund	1 1	ı		t	1	1	1
Beginning Fund Balance	-	-	820,824	1,567,519			
Net Change in Fund Balance	-	820,824	746,695	1,240,387	714,234		(1,601,271)
Fund Balance at Year-End	-	820,824	1,567,519	2,807,906	3,522,139	4,507,032	2,905,761
Restricted	-	820,824	1,567,519	2,807,906	3,522,139	4,507,032	2,905,761
Un-restricted							
Fund Balance at Year-End		820,824	1,567,519	2,807,906	3,522,139	4,507,032	2,905,761
Total Governmental Funds		•					
Beginning Fund Balance	3,931,999	3,717,973	5,028,656	6,925,686	5,575,115	6,006,501	8,407,672
Net Change in Fund Balance	(214,025)	1,310,683	1,897,030	(1,350,571)		2,401,170	(1,375,753)
Fund Balance at Year-End	3,717,973	5,028,656	6,925,686			8,407,672	
Restricted	733,110	1,607,696	2,897,363	4,837,802	5,292,268	5,767,969	3,253,292
Un-restricted	2,984,863	3,420,960	4,028,323	737,313	714,23	2,639,703	3,778,627
Fund Balance at Year-End	3,717,973	5,028,656	6,925,686	5,575,115	6,006,50	8,407,672	7,031,919
Un-Restricted Percent of Expenditures exoluding	2 31%	35%	804	011%	#15 S	A 15%	. 084

City of Callaway							
Actual / Anticipated Reserves					<b>Final</b>	Budget 09	9/22/2021
FY 2022							
Enterprise Funds	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021 Projected	FY 2022 Budget
Water and Sewer Fund			00.050.000			1 0 00 00 00	10 00 100 071
Beginning Net Position	\$ 21,334,769 \$	22,241,479 \$		\$ 24,196,036	23,686,845		\$ 32,189,254
Beginning Balance Restatement		447.004	337,085	(500.404)		3,750,000	-
Net Change in Fund Balance	906,711	417,804	1,199,668	(509,191)	3,032,726	1	410,878
Add back debt principal						717,487	690,000
Add back capital purchases						850,577	989,802
Subtract depreciation estimate						(1,034,000)	<del></del>
Net Position at Year-End	22,241,479	22,659,283	24,196,036	23,686,845	26,719,571	32,189,254	33,218,434
Net Investment in Capital Assets	6,195,508	7,939,714	7,390,812	6,481,084	5,662,445	5,479,022	6,371,324
Restricted	2,966,091	2,994,913	3,267,867	3,893,511	4,545,091	4,984,856	5,051,847
Un-restricted	13,079,880	11,724,656	13,537,357	13,312,250	16,512,034	21,725,376	21,795,263
Net Position at Year-End	22,241,480	22,659,284	24,196,036	23,686,845	26,719,570	32,189,254	33,218,433
Solid Waste Fund	· · · · · · · · · · · · · · · · · · ·	i i					
Beginning Net Position	779,484	831,702	676,945	721,581	793,610	1,047,271	1,081,788
Beginning Balance Restatement	-	-	5,113	12,519	12,519	-	-
Net Change in Fund Balance	52,218	(154,757)	39,524	59,509	241,143	34,517	(12,411)
Add back capital purchases						153,872	16,937
Subtract depreciation estimate						(61,650)	
Net Position at Year-End	831,702	676,945	721,581	793,610	1,047,271	1,081,788	1,069,377
Net Investment in Capital Assets	175,932	225,655	304,077	224,582	306,828	318,454	397,392
Un-restricted	655,770	451,290	417,504	569,028	740,443	763,334	671,986
Net Position at Year-End	831,702	676,945	721,581	793,610	1,047,271	1,081,788	1,069,377
Total Enterprise Funds							
Beginning Net Position	22,114,253	23,073,181	23,336,228	24,917,617	24,480,455	27,766,842	33,271,042
Net Change in Fund Balance	958,928	263,047	1,581,390	(437,163)	3,286,387	7 1,220,137	398,467
Net Position at Year-End	23,073,181	23,336,228	24,917,617	24,480,455	27,766,842	28,986,979	33,669,509
Net Investment in Capital Assets	6,371,440	8,165,369	7,694,889	6,705,666	5,969,273	5,797,476	6,768,715
Restricted	2,966,091	2,994,913	3,267,867	3,893,511	4,545,09		5,051,847
Invested in Joint Venture	5,656,103	5,656,103	7,079,242	7,190,766	7,828,878	7,828,878	7,828,878
Un-restricted	8,079,547	6,519,843	6,875,619	6,690,512	9,423,599	9 14,659,831	14,638,371
Net Position at Year-End	23,073,181	23,336,228	24,917,617	24,480,455	27,766,84	1 33,271,042	34,287,811
Un-Restricted Percent of Expenditures exclud	ino 68%	53%	105%	· 57%	1059	76 125%	162%

#### City of Callaway General Fund Summary FY 2022 Budget

#### Final Budget 09/22/2021

	FY 2017 Actuals	s FY 2018 Actuals	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Budge	FY 2021 Actuals thu June 2021	FY 2021 Projected	FY 2022 Budget	Incr (Decr) from FY21 Budget
Revenue / Sources by Type									
Property Taxes	\$ 1,027,364			\$ 1,108,348	\$ 1,270,536	\$ 1,228,507	\$ 1,270,536	\$ 1,485,984	\$ 215,448
Other Taxes	1,958,518		1,573,988	1,806,327	1,728,548	1,367,854	1,821,799	1,889,065	160,517
Permits, Fees and Licenses	1,061,444		1,431,927	1,482,586	1,273,702	1,346,628	1,795,503	1,457,348	183,646
Grants & Shared Revenue	2,115,577	2,350,916	3,160,811	3,148,989	2,262,786	1,896,359	2,491,347	7,005,876	4,743,090
FEMA Reimburesment			8,894,490	7,309,508	4,879,013	3,534,362	4,305,920	1,259,550	(3,619,463)
Charges for Services	192,705		205,137	216,894	191,791	169,288	219,630	223,511	31,720
Judgement, Fines & Forfeitures	8,974		11,045	29,604	22,000	22,962	30,617	33,000	11,000
Interest Income	5,778	54,622	72,226	34,131	1,164		2,413	2,413	1,249
Rents and Royalties	56,352		48,337	25,831	58,275	13,170	22,067	58,755	480
Sale of Fixed Assets	6,573		435		27,925	28,805	28,805	-	(27,925)
Contributions & Donations	435		60,352	112	-	719	959	250	250
Miscellaneous Revenue	1,122	10,169	61,614	267,589	500	12,204	16,271	500	-
Other Sources	-	-	8,250,000	2,250,000	750,000		-		(750,000)
Use of Reserves	_				529,761			1,501,442	1,501,442
Total Revenues / Sources	6,434,842	7,200,784	24,694,928	17,679,920	12,996,001		12,005,868	14,917,693	2,451,453
Expenditures/ Uses by Department		14004-1					7-7-1-1-1	,,.	2,101,100
City Commission	\$ 55,599	53,300	\$ 59,560	\$ 56,466	\$ 54,815	\$ 40,487	\$ 53,982	\$ 54,815	27
City Administration								,	-
Legal Services	77,466	57,322	69,464	43,127	90,000	34,993	46,658	77,500	(12,500)
Information Technology	85,259	86,093	69,332	82,476	81,950		65,676	84,785	2,835
City Manager	165,912	2 215,369	215,812	201,276	213,570		215,807	226,250	12,680
Finance	278,840		318,772		348,752		346,199	372,799	24,047
General Government	182,500	434,905	873,568	677,362	524,070		538,657	3,849,584	3,325,514
Human Resources	-	66,570	68,588	67,463	85,613		73,866	91,608	5,995
City Clerk	188,424	141,114	143,905	143,050	154,382		155,695	162,064	7,682
Elections	-	4,108		2,572	14	-	-	4,300	4,300
Planning & Code Enforcement	281,187	217,512	233,274	249,861	311,327	204,114	270,944	363,999	52,672
Public Safety							2.0,0,1,1	000,000	-
Law Enforcement	1,556,808	1,697,875	1,697,875	1,871,808	1,965,398	1,474,049	1,965,398	2,063,668	98,270
Fire	1,068,416	1,118,142	1,420,019	1,248,820	1,382,004		1,301,158	1,766,262	384,258
Public Works							.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	11.00 202	
Streets	1,278,440	1,086,509	890,563	830,524	1,296,363	857,980	1,073,667	1,251,632	(44,731)
Maintenance	260,027	292,977	231,670	217,726	232,793		230,523	327,239	94,446
Leisure Services	779,907		675,822		1,119,286		993,473	1,330,090	210,804
Emergency & Debris Removal	-	57	20,606,935	2,822,781	2,036,592		72,072	2,033,669	(2,923)
Emergency - Insurance	-		238,950	-	-		,012	-	(2,020)
Non-Operating Expenditures	438,471	(388,779)		8,348,800	3,099,086	1,030,848	3,204,917	719,698	(2,379,388)
Budgeted Increase to Reserves		-			-,,,,,,,,,	-	-	-	(2,010,000)
Total Expenditures / Uses	6,697,256	6,098,135	27,374,121	17,907,436	12,996,001	6,558,686	10,608,693	14,779,961	1,783,960
Sources over / (under) Uses	(262,414					3,063,981	1,397,175	137,732	4,235,413

# City of Callaway Water Fund Summary FY 2022 Budget

										Final Budge	t 09/	22/2021
	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Actuals	FY 20 Budg		FY 2021 Actuals thu June 2021		2021 ected	FY 2022 Budget		Incr (Decr) from FY21 Budget
Revenue / Sources by Type												
Impact & Capital Extension Fees	\$ 32,407	\$ 175,286	\$ 209,690	\$ 167,230	\$ 142	2,500	\$ 285,102	\$ 3	378,765	\$ 253,5	00	\$ 111,000
Grants	<u> </u>	3		352,895		-	-					
Charges for Services	2,706,393	2,714,019	2,054,859	2,927,552	3,000	6,749	2,333,954	3,1	11,732	3,201,5	31	194,832
Interest Income	1,291	10,254	20,583	11,831		1,560	744		992	9	92	(568)
Sale of Fixed Assets	6,565		¥ 11	(5,296)		9,000	9,900		9,900	-		(9,000)
Transfers from Other Funds	, · · · · · · · · · · · · · · · · · · ·	254,120	-	-			4		<u>/=</u> /	-		- 1, <del>9</del> %
Other Non-Operating Revenues	18,974	18,972	18,972	18,978	1	8,974	14,229		18,974	18,9	74	
Use of Reserves		(9,500)			31:	2,277	- 2		-	-		_
Total Revenues / Sources	2,765,630	3,163,151	2,304,104	3,473,190	3,49	1,060	2,643,929	3,5	520,363	3,475,0	48	296,265
Expenditures/ Uses by Department												
Personnel	512,002	318,204	322,111	377,307	46	2,370	307,442		409,634	537,6	31	75,261
Cost of Water	1,048,563	1,061,139	857,839	865,924	97	6,820	715,088	1,0	053,450	1,132,4	59	155,639
Operating Expenses	847,983	778,000	782,949	871,872	33	6,034	195,573	2	270,765	296,6	03	(39,431)
Debt Service	365,434	365,439	365,439	365,424	69	2,934	275,666	6	592,934	694,0	59	1,125
Capital Outlay			-	-	48	6,740	263,164	4	420,230	166,9	18	(319,822)
Transfers Out	249,370	459,427	469,154	521,098	53	6,162	390,098	5	520,131	616,9	21	80,759
Total Expenditures / Uses	3,023,351	2,982,209	2,797,491	3,001,626	3,49	1,060	2,147,031	3,3	367,144	3,444,5	91	(46,469)
Sources over / (under) Uses	(257,721	180,942	(493,386)	471,564		-	496,898		153,220	30,4	57	342,734

### City of Callaway Sewer Fund Summary FY 2022 Budget

Final Budget 09/22/2021

	FY 2	017 Actuals	FY 20	018 Actuals	FY	2019 Actuals	FY	2020 Actuals	FY	2021 Budget		1 Actuals une 2021		FY 2021 Projected	FY 20	22 Budget	(Decr) from 21 Budget
levenue / Sources by Type																	
Impact & Capital Extension Fees	\$	53,544	\$	360,043	\$	435,059	\$	257,147	\$	250,000	\$	529,554	\$	706,072	\$	252,500	\$ 2,500
Grant Revenues				1.5		-		687,750		-				-		-	-
Charges for Services		4,259,595		4,066,084		2,823,074		3,969,523		4,020,479	3	,159,212		4,212,283	- 4	4,336,447	315,968
Interest Income		51,357		122,995		131,357		56,039		23,076		3,592		4,789		4,789	(18,287)
Sale of Fixed Assets		8,656		-		(2,898)		(1,193)		9,000		9,000		9,000		-	(9,000)
Transfers In				190,589		8,065		145,848		3,250,000	1	,500,000		3,750,000		-	(3,250,000)
Other Non-Operating Revenues		604,571		572,733		18,972		19,621		18,974		14,229		18,972		18,974	
Use of Reserves		-		(21,003)		-		•		250,000		-				564,275	564,275
Total Revenues / Sources		4,977,724		5,291,441		3,413,629		5,134,735		7,821,529	5	,215,587		8,701,115		5,176,985	(2,394,544)
Expenditures/ Uses by Department			÷					202 502		444.477	,	0.11.100		004 474		545.040	400.000
Personnel		490,396		350,073		317,450		326,583	-	441,477	<u> </u>	241,103	-	321,471		545,343	103,866
Cost of Sewer Treatment		2,440,045	_	2,281,621		1,939,983	-	1,455,092	_	1,521,158		1,176,934	_	1,587,445		1,756,122	234,964
Operating Expenses		756,729		796,164		725,637		692,713		335,147		213,880		295,173		355,735	20,588
Debt Service		386,186		385,428		376,301		373,259		764,147		340,929		764,147		699,559	(64,588)
Capital Outlay		-		-				-		430,347		98,935		430,347		822,884	392,537
Transfesr Out		228,842		459,427		469,154		521,099		4,339,253	•	1,890,098		4,270,131		616,921	(3,722,332)
Budgeted Increase to Reserves		-		-		-		<u>-</u> ,		(10,000)				-		-	-
Total Expenditures / Uses		4,302,198		4,272,713		3,828,525		3,368,745		7,821,529	;	3,961,879		7,668,715	TI	4,796,564	(3,034,965)
Sources over / (under) Uses		675,525		1,018,728		(414,895)		1,765,990		-		1,253,707		1,032,400		380,421	640,421

Significant increase in FY2016 is due to debt payoff and refinance.

## City of Callaway Solid Waste Fund Summary FY 2022 Budget

F	inal	Bud	get (	09/	22	20	21
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	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Budget	FY 2021 Actuals thu June 2021	FY 2021 Projected	FY 2022 Budget	Incr (Decr) from FY21 Budget
Revenue / Sources by Type									
Charges for Services	\$ 582,989	\$ 590,098	\$ 429,969	\$ 668,425	\$ 683,146	\$ 542,350	\$ 722,941	\$ 744,629	\$ 61,483
Grant Revenue	-	A design		84,257	-	-	-	_	2.
Interest Income	27	5,686	10,386	5,685	180	166	221	221	41
Sale of Fixed Assets		-	-	49,900	16,000	16,000	16,000	-	(16,000)
Sale of Scrap	4,628	4,304	346	2,618	3,000	7,762	7,762	6,000	3,000
Transfers In	•	220,000	-	-		·	-	-	
Use of Reserves		-		-	186,117	-		_	-
Total Revenues / Sources	587,644	820,088	440,700	810,885	888,443	566,277	746,924	750,850	48,524
Expenditures/ Uses by Department Personnel	243,878	191,099	156,863	173,621	217,399	107,114	142,819	232,596	15,197
Operating Expenses	406,160	490,344	122,782	288,636	396,948	86,010	306,180		(6,625
Capital Outlay		4	-		166,056	153,872	153,872		(149,119
Transfers Out		-	-		-		1		
Indirect Allocation	92,362	99,120	101,544	107,484	109,540	82,152	109,536	123,404	13,864
Budgeted Increase to Reserves	_	-		-	(1,500)	-	-	<u>-</u> , :	-
Total Expenditures / Uses	742,401	780,565	381,191	569,742	888,443	429,149	712,407	763,261	(126,682
Sources over / (under) Uses	(154,757)	39,524	59,509	241,143		137,129	34,517	(12,411)	175,206